



# Accounting information systems as a critical success factor for increased quality of accounting information

## Los sistemas de información contable como factor crítico de éxito para mejorar la calidad de la información contable

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#### ABSTRACT:

Accounting information systems within the company add value to the company, such as accurate and timely information so as to perform key activities in value chain effectively and efficiently, improve quality and improve efficiency. The phenomenon that occurs in several organizations in Indonesia shows that the accounting information system has not been qualified so that it has an impact on the lack of quality accounting information. Data testing using SEMPLS. The research method uses explanatory research methods. The results of the study indicate that unqualified accounting information because the lack of accounting information systems. Not yet quality of accounting information is caused by accounting information systems that have not been fully good as expected.

**Keywords:** Quality Information, Accounting Information, Quality, Accounting Information System

#### RESUMEN:

Los sistemas de información contable dentro de la empresa agregan valor a la empresa, como la información precisa y oportuna para realizar actividades clave en la cadena de valor de manera efectiva y eficiente, mejorar la calidad y mejorar la eficiencia. El fenómeno que ocurre en varias organizaciones en Indonesia muestra que el sistema de información contable no ha sido calificado, por lo que tiene un impacto en la falta de información contable de calidad. Prueba de datos usando SEMPLS. El método de investigación es explicativo. Los resultados del estudio indican que la información contable no calificada debido a la falta de sistemas de información contable.

**Palabras clave:** información de calidad, información contable, calidad, sistema de información contable

## 1. Introduction

Information is data that has been transformed into a more valuable form through a process (Wilkinson, 2007: 3). Stair & Reynolds (2012: 5) adds that information is an organized collection of facts that have added value. To obtain quality information required information systems that can be utilized both by internal users and by external users (Wilkinson, 2007: 8). Information system which is a collection (integration) of sub-system/component both physical and non physical which are interconnected and cooperate with each other in harmony to process transaction data related to financial problem become financial information called accounting

information system (Azhar Susanto, 2013; Meiryani, 2016; Ali, et.al. 2016; Omodero and Ogbonnaya, 2018). This reinforces Wilkinson (2007: 4) statement that the accounting information system is an integrated framework for hiring physical resources to transform economic data into financial information in operating and managing corporate activities, and reporting company achievements to interested parties.

Hall (2011: 11) explains, that an information must be marked with a direct effect on the user. Because of information, people within the organization can decide whether or not to perform certain actions (Azhar Susanto, 2008; Hall 2011; Chidoko and Mashavira, 2014; Salvioni and Gennari, 2014; Razek, 2014; Eshiet, 2017; Mejdoub and Arab, 2017; Oitsile., Galebotswe and Sekwati, 2018; Chang'ach, 2018 Meiryani, 2017). Messages contained in an information to be a guide for anyone while carrying out activities (Azhar Susanto, 2008: 2). Information is not only viewed as a fact that has been processed into formal reports, but information is also seen as allowing users to take action to solve conflicts, reduce uncertainty and make decisions (Hall 2011: 11; Meiryani et al, 2017 ). The quality of accounting information can be explained through several dimensions of Hall (2011) indicating that the quality of information consisted of: relevance, timeliness, accuracy, completeness, and summarizing. In addition, Gelinas et al. (2012) and McLeod et al. (2007) suggest that the dimensions of information quality are: accurate, timely, relevance, and completeness. While O'Brien & Marakas (2010) declare information of three dimensions quality, namely: time (consisting of: timeliness, currency, frequency, timeframe); Content (accuracy, relevance, completeness, conciseness, scope, performance); and form (clarity, detail, order, presentation, media.)

Company accounting information system can be classified in 2 (two) subsystem, that is financial accounting information system and management accounting information system (Wilkinson, 2007: 15; Azhar Susanto, 2013: 84; Meiryani, 2016), while the management accounting information system is intended for internal corporate users, such as managers, executives and employees in decision making Hansen & Mowen, 2007: 7). Information system is a tool (tools) used by management to perform analysis in decision-making related to corporate transactions (McLeod & Schell, 2007; Romli and Ismail, 2014; Ekpung, 2014; Sarwar and Mubarik, 2014 ; Okon and Monday, 2017; Kimengsi and Gwan, 2017; Bollazzi and Risalvato, 2018; Meiryani, 2018). As according to Wilkinson (2007: 7) states that accounting information system is a structure that 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. Romney & Steinbart (2006) Accounting Information System is a system that collects, records, stores, and processes data to produce information used in decision making. Accounting Information System is basically an integration of various subsystems processing or accounting sub accounting information systems because each transaction processing system has a transaction processing cycle so that accounting information system can also be said as the integration of various transaction processing cycles then each transaction processing done by the system of processing transactions Or sub-accounting information systems have various components such as hardware, software, brainware, procedures, databases and communication networks (Azhar Susanto, 2008). Integration is a critical factor for determining success in the application of Brown & Ross (1995) information systems. Dellon & McLean (2003) use the term "success" of information systems to measure the technically successful system of information systems. Similarly, Pornpandejwittaya and Pairat (2012) use the term "success" to explain the successful application of accounting information systems in the areas of the organization's attention, widely used by one or more satisfied users and improve the quality of their performance. The term "quality" of the accounting information system is used by Sacer et al (2006: 62) to show the integration of various components of accounting information systems-quality hardware, software, brainware, telecommunication network and data base, and quality of work and satisfaction of users. Thus, in this study the quality of accounting information systems means the functioning of information systems as a provider of quality accounting information.

However, in fact quality accounting information systems have not been fully implemented by companies in Indonesia. Julian Noor (2013): "If there is no uniformity, it will produce different calculations depending on perceptions that count. Because of this reporting system, quite a few insurance companies are experiencing a slowdown in performance. 60% or 48 companies from 81 member companies of the Association of Indonesian General Insurance (AAUI) have decreased risk based capital (RBC) and profit ".

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## 2. Literature review

Hall (2011: 14) states that fundamentally, the purpose of the Accounting Information System is: (1) to provide information on the organizational resources used, (2) to present information related to management decision making, and (3) to provide information for personnel- Operating personnel to assist the personnel perform their duties efficiently and effectively. Azhar Susanto (2008: 6) states that for a company, accounting information system built with the main purpose to process accounting data coming from various sources into accounting information required by various users to reduce risk when making decisions. This is confirmed by Romney & Steinbart (2006: 238) that the basic function of an accounting information system is to provide useful information for decision making.

Scott (2001) states that the accounting information system aims to present financial statements designed for external users and internal users. Similarly, Hall (2011: 14) states that fundamentally, the purpose of the Accounting Information System is: (1) to provide information on the organizational resources used, (2) to present information related to management decision making, and (3) to provide information for personnel- Operating personnel to assist the personnel perform their duties efficiently and effectively.

Romney & Steinbart (2006: 238), in order to be useful, accounting information generated by accounting information systems, such as financial statements and various types of reports must present an accurate, complete, and timely description of company activity. Gelinias et al. (2012: 14) reveals the quality of the information available through such systems dictate. Further explained by Gelinias that the accounting information system is very important for the success of an organization, namely by facilitating day-to-day operation process by providing accounting information useful for organizational management (accounting information system is important to the success of an organization, ie by facilitating the day-to-day operation of the process (Haseeb, Abidin, Hye & Hartani, 2018; Gelinias et al., 2012: 17; Meiryani & Lusianah, 2018). Then Delone and McLean (2003) revealed that investing in accounting information systems can lead to improved quality of accounting information (investment aspect of ISP), while according to Pompandejwittaja and Pairat (2012) that the effectiveness of information systems related to the collection, entering (entering), processing, data storage, management, control reporting accounting information so that organizations can obtain quality financial statements.

Hall (2011: 14) that fundamentally, the purpose of accounting information system is: (1) providing information about organizational resources used, (2) presenting information related to management decision making, and (3) providing information for operational personnel To help personnel perform their duties efficiently and effectively. In addition to the above statement, Azhar Susanto (2008: 6) states that accounting information system is built with the main purpose to process accounting data originating from various sources into accounting information required by various users to reduce risk when making decisions. According to Romney & Paul JS (2006: 238) that the basic function of an accounting information system is to provide useful information for decision making. To be useful, Romney & Paul JS (2006: 238) accounting information generated by accounting information systems, Such as financial statements and various types of reports must present an accurate, complete, and timely description of company activity. Pornpandejwittaja & Pairat (2012) and Jermsittiparsert, 2016 that the effectiveness of information systems is related to collection, entering, processing, data storage, management, control Reporting accounting information so that the organization can obtain quality financial reports.

The study conducted by Sajadi et al (2008) also shows the result that the implementation of accounting information system in the company, can lead to the improvement of the quality of financial statements and to speed up the transaction process of the company. Xu & et al (2003) study in Australia related to the key issues of accounting information quality management concluded also that issues related to accounting information systems are seen as the most critical issue of high information quality. The studies related to the influence of the quality of SIA on the quality of accounting information empirically show the following results: Sajadi et al. (2008) on the assessment of the effectiveness of accounting information systems also shows the result that the implementation of accounting information systems in the company, can lead to improvements in the quality of financial statements and speed up the process of corporate transactions (Jermsittiparsert, Trimek & Vivatthanaporn, 2015). Azhar Susanto (2008: 6) states that for a company, accounting information system built with the main purpose to process accounting data coming from various sources into accounting information required by various users to reduce risk when making decisions. This is confirmed by Romney & Steinbart (2006: 238) that the basic function of accounting information systems is to provide useful information for decision making. Further Romney & Steinbart (2006: 238), in order to be useful, accounting information generated by accounting information systems, such as financial statements and various types of reports

should present an accurate, complete, and timely description of company activity. Meanwhile, according to Pompandejwittaja and Pairat (2012) that the effectiveness of information systems related to the collection, entry (entering), processing, data storage, management, control reporting accounting information so that organizations can obtain quality financial reports.

In the case of this research, it is proposed about the characteristics that must be possessed by the accounting information system in the operational phase in an effort to improve the quantity and quality of information. To strengthen the study of the effect of the quality of Accounting Information Systems on the quality of accounting information, Xu et al. (2003) in its case study in Australia, related to the key issues of accounting information quality management concluded also that issues related to accounting information systems are seen as the most critical issue of high information quality. The success of accounting information system influences the quality of accounting information (Meiryani, 2016) further Meiryani (2016) in his research states that the quality of accounting information system has a significant effect on the quality of accounting information. Based on the description in It can be concluded that the quality of accounting information systems affect the quality of accounting information.

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### **3. Research methodology**

Research method is a method used by researchers during an investigation to solve problems (Kothari, 2004: 08). The research method used in this study will be explained as follows:

1) Judging from the research objectives, this research is included in survey research. Fink (2003) in Sekaran & Bougie (2013: 102) states that "a survey is a system for collecting information from people to describe, compare, or explain their knowledge, attitudes, and behaviour". Sekaran & Bougie (2013: 102) explains that the survey method can collect information from people who act as sources of information so that it can be described, compared and explained facts relating to people, events or certain situations. This study can provide an overview of the phenomena related to the Quality of Accounting Information System variables and the quality of accounting information explaining the characteristics of the variables mentioned above.

2) Judging from the type of investigation, this type of research is verificative and is explanatory research or causal, because this study aims to find out what and how far the factors estimated to affect a variable with the aim of testing the hypothesis (Mudrajat Kuncoro 2007: 12). This study can explain how much influence the quality of accounting information system variables on the Quality of Accounting Information.

3) In terms of time horizons, this study belongs to a cross-sectional study group. Because in a cross-sectional studies study/research conducted by collecting data only once, it is possible to be daily, weekly, or monthly, in order to answer research questions (Sekaran & Bougie, 2013: 106).

4) If viewed from the aspect of the ability of the researcher to control the research variables, this study belongs to the type of ex post facto designs, where the level of researcher involvement is minimal. The opinion is based on the opinion of Sekaran & Bougie (2013: 101), that field studies are a type of research that tests several factors with natural research environmental conditions and minimal level of involvement of researchers.

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### **4. Results and discussion**

That the quality of good information is generated by a quality accounting information system as well. Laudon and Laudon (2007: 14) also mentioned that by implementing a quality accounting information system can produce quality accounting information, which can be used by users in making decisions (With the implementation of quality of accounting information system Which is also used by the user in making decisions). The amount of influence of accounting information quality system to the quality of accounting information is  $(0,629 \times 0,629 \times 100\%) = 49,5\%$ . The results showed that the quality of accounting information systems affect the quality of accounting information with the influence of 49.5%. This result indicates that the quality of the information referred to the quality of output generated by the information system, thus the better quality of accounting information system can lead to the achievement of accounting information quality optimally.

In accordance with the theory conveyed Romney and Steinbart (2006: 238) The basic function of accounting information systems is to provide useful information for decision-making. Azhar Susanto (2008: 6) a company, accounting information system built with the main purpose to process accounting data derived from various sources into accounting information. It is also in accordance with the research done by Xu et al. (2003) Accounting Information Systems quality

affect the quality of accounting information. Sajadi et al. (2008) the effectiveness of accounting information systems affect the quality of accounting information. Dellon and McLean (2003) investments in accounting information systems can lead to improved quality of accounting information as an aspect of the success of accounting information systems. Relationship quality accounting information system with strong accounting information quality. The stronger the quality of accounting information systems can lead to the achievement of the quality of accounting information optimally. Thus the quality of accounting information system is as an organizational strength to achieve the quality of accounting information. Quality accounting information system as an organizational resource requires organizational attention because it can support the achievement of quality accounting information because the accounting information system quality will produce quality accounting information (Haseeb, Iqbal-Hussain, Ślusarczyk, Jermsittiparsert, 2019 ).

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## 5. Conclusion

The results of this study answer the various problems of the quality of accounting information systems in Indonesia, which can occur in business and non-business institutions resulting in information that is not qualified. As happened in the Director General of Mining, that there was no integration of accounting information systems resulting in inaccurate and aggregate information (dimensions of quality of accounting information), this was revealed. Other problems regarding the low quality of the accounting information system led to the emergence of potential loss of tax revenue from the mining sector in 2012, where data on coal production differed between Dirjen Minerba and the Central Statistics Agency. The essence of the problem of the low quality of accounting information systems is the lack of integration of accounting information systems. Integration is a key dimension in improving the quality of accounting information systems. The dimension of integration is the main dimension of the basic concept of accounting information systems, the quality of accounting information systems has the first dimension, namely the extent to which the system is able to facilitate information from various different sources, in other words integration it integrates all functions and components to help management make decisions.

Based on the phenomenon, the formulation of the problem, the hypothesis and the results of the study, then the conclusions of the study are as follows: the quality of accounting information is influenced by the quality of accounting information systems. Accounting information is not fully qualified because it is caused by the system used by the organization not yet fully efficient. The integration between components and between subsystems has not been fully harmonized. Accounting Information System has not been able to adjust to changes in both internal and external environment and Accounting Information system has not been easily accessed.

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