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How User Ability and Top Management Support Influence on Accounting Information System Quality and its Impact on the Quality of Accounting Information

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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, user involvement, quality of accounting information system, quality of accounting information, system

INTRODUCTION

Information systems required for the supply of raw materials for the smooth process of purchasing raw materials from suppliers as well as buyers. Raw material purchase procedures involving several parts of the company with a view to the implementation of the purchase of raw materials can be monitored closely. One of the causes of disturbances in raw material purchase procedures are weak internal control systems and procedures governing the transaction. To resolve the problem, then every company needs to develop a system and procedures that can create a good internal control in managing the implementation of corporate transactions. For companies engaged in the manufacturing industry, the production of effective information systems is a necessity and can't be separated from the issue of supply of raw materials as most of the company's capital is tied to the company's production process. With the existence of an effective information system, the disorders are common in the areas of production such as the production schedule is unrealistic waste and inventory shortages that occurred during the production process can be avoided and dealt with Susanto and Meiryani (2018).

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, 2008). Information will be elements of strength for an organization. Information will ensure the survival of an organization. Information will encourage companies to avoid the risk (Azhar, 2010; Meiryani, 2016). 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, 2010). Azhar (2004, 2008, 2010) 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. Guimaraes *et al*. stated that the business has a high dependence on information systems developed. 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 (Azhar, 2008; Meiryani, 2017).

Companies use accounting information system as a medium or tool to generate information that managers can make decisions. The role of accounting information system is very influential for the organization because of accounting information systems supporting the

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organization's business operations, managerial decision making and is one of the strategies to achieve the organization's competitive advantage (Susanto and Meiryani, 2018). According to, Accounting Information Systems (AIS) which consists of human, procedures and information technology has three main functions within the organization, namely: to collect and store data and transaction activity, so that, the organization can see what has happened in the normal course of business, processing data into information useful for decision-making that enables the management to perform activities of planning, implementation and control, provide sufficient controls to safeguard assets including the organization of data. This control is needed to ensure that the data available at the time needed and the data is accurate and reliable.

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. 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 Chai (1990, 1995). Choe states that user ability and top management support is an important factor that must be met in the success of information systems. which plays an important role in the integration of information systems is the brain-ware as well as linkages with organizations. Rosemary Cafasaro by O'Brien and Marakas (2008, 2010) states 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. Quality of accounting information systems that will produce quality accounting information (Azhar, 2008; Meiryani, 2017; Meiryani and Syaifullah, 2015). 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 (Gordon and Narayanan, 1984; Mia and Clarke, 1999; Mia and Chenhall, 1994). 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 *et al*. 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.

The poor local government financial reports of the 500 local governments in Indonesia, only 67 are unqualified financial statements (WTP). This means that only 12% of local governments are able to manage and report their financial well for the 5th time, the Supreme Audit Agency (BPK) provide a disclaimer opinion of the Central Government to the Financial Statements (Audited). Ahmad Diamond Researcher Executive Directorate of Research and Regulation of Indonesian Bank Indonesia (BI) said the case of Citibank Indonesia allegedly due to lack of internal control and the proximity of customers and employees. The impact of the system that is not integrated more and more time needed to process the data, decision-making becomes slow and it will inhibit the growth of the company in the future; Found a number of documents in the troubled state-owned enterprises. Audit Agency to assess, repair the financial system in the whole country has not happened all ministries/state agencies. According Hadi Purnomo head of BPK, improvement of the country's financial system has not happened, yet, thorough in all ministries/state agencies. A system running effectively assessed if it can meet the needs and desires of various constituencies within the organization, either individually or as a group. Information systems continue to evolve, so that, necessary adjustments each time. Adjustments are made if there is a problem or if there is a new requirement. According to the chairman of the Supreme Audit Agency found a number of documents in the troubled state-owned enterprises. The Supreme Audit Agency (BPK) to assess the management of state assets in the region and the Senayan Kemayoran still bad. Due to poor management, the financial statements of the Ministry of State Secretariat 2009 and get a not qualified appraisal opinion. In view of the problems above, this study examines the role of user ability and top management support on quality accounting information system and its impact in quality accounting information.

Literature review

Concepts of user ability: Users are proficient and understand the system will affect the resulting performance of the system. Ives, Olson and Baroudi stated that the ability of information systems engineering personnel as the average level of education or

experience of the user. Jong-Min 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 techlology built into the design and history of philosophy and sociology to explain technological determinism, possibly the gretest impediment to user-centered technology development. Capability can be defined as the ability to mobilize resources to produce a value that exceeds the cost. Hagel and Brown considered resources include resources that have a physical form (tangille resources) and which has the properties nirwujud (intangible resources). In an enterprise context, the capability not just expertise or skills possessed members. expertise or skills that become new members of the capability if memiliknya called to deploy and use in the performance of duties which he believes can bring it closer to our goals. When viewed from the base capabilities, Robbins and Coulter (2005) states is the ability of an individual's capacity to perform various tasks in a job.

Bruwer in Choe states that the performance of information systems related to the technical quality or the quality of system design in which case it is the responsibility of the personnel system. According to Romney and Steinbart, 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.

Concepts of top management support: Top management support is the willingness of the top management to provide the necessary resource and authority or power for project success. Cerrulo and Choe explains that top management support includes the preparation of the assessment objectives or goals, evaluate the proposed information system development project, defines the information and processes necessary, conduct program reviews and information systems development plan. Chong (1996) and Chong and Chong (1997) cites the opinion, Doll who stated that top management support includes funding guarantee and prioritize the development of the system. According to Muntoro top management support is not only important for the allocation of the necessary resources but gave a strong signal to employees that the changes made is essential. In line with the theory of Bodnar (2010) and Bodnar and William (2006) which states that the factors that affect the application of accounting information systems is the use of information technology, the expertise of users, user participation, training, top management support and user conflicts.

The theory expressed by Arpan and Isaac that top management support is an important factor in determining the effectiveness of the application of information systems in organizations. Support of top management in this study was defined as top management understanding of computer systems and the level of interest, support and knowledge of the information systems or computerized. According to Arpan and Isaac top management support is an important factor that determines the effectiveness of the organization's information systems acceptance.

Thus, from the above definition it could be said the top management support are management wishes to provide information and processes required and determine the priority of system development.

Concept of user involvement: According to Luthans (2002, 2008) explains user participation as follows: "User participation is used to show the user a real personal intervention in the development of information systems, ranging from planning, development to implementation of information systems". Greenberg *et al*. (2009) participation is the active involvement in the learning process, active participation leads to more effective learning. Some important reasons user involvement in the design and development of information systems according to Azhar (2008) are: needs users, knowledge of local conditions, keluctance to change, users feel threatened, improving democracy. Seddon states that the use of information systems is an emergent behavior due to the advantages over the use of information systems. A number of benefits that can arise from participation of users during the development process of information systems which is a better quality systems increase knowledge about the users of information systems, the commitment of the larger users and the system is more acceptable to users.

Concept of quality of accounting information systems: Azhar Susanto and Meiryani provide a definition of accounting information systems as a collection of sub-systems/components of both physical and non-physical are interconnected and cooperate with each other in harmony to process the transaction data related to financial issues into financial information. (Meiryani, 2014a-c, 2015) Definition of accounting information systems as said by Hall (2010) the Accounting Information System (AIS) is a subsystems process financial transactions and nonfinancial

transactions that directly affect the processing of financial transactions. Romney and Steinbart states that understanding the accounting information system as a system to collect, record and process data to produce information for decision-making. Thus, from the above definition it could be said that accounting information system is a collection of components or elements that work together to achieve goals (Gul and Chia, 1994; Gul, 1991).

Horan and Abichandani (2006) stated that characteristics quality of information system is the utility, reliability, efficiency, customization and flexibility. DeLone and McLean (1992) characteristics of quality information system is ease to use, system flexibility and ease of learning. Wixom and Todd (2005) memberik an karakteristik kualitas sitem informasi adalah reliability, flexibility integration, accessibility dan timelines. Therefore, from the above characteristics, the quality of the research information system using the characteristic efficiency integration and timelines.

Concept of quality of accounting information: Romney and Steinbart information is data that have been organized and processed to provide meaning to a user (John *et al*., 1974). User typically need information to make decisions or to improve the decision making process. Information is data that has been formed into something meaningful and useful for users (Laudon and Laudon, 2007). Azhar (2008) information is the result of data processing that gives meaning and benefits for users. Thus, from the above definition it could be said the informations is data have been processed that give give benefitsto users.

According to Gelinas *et al*. (2012) quality information is information that give benefits for decision makers. User have specific criteria for quality of information in order to determine the quality of decision by providing additional emphasis on the relevance, timeliness, accuracy and completeness. According to Paige (2012) information integrity is a measure of the quality of information. Integrity constrains are rules that help ensure the quality of information. The database ensures that users can never violate these constraints. To ensure information system do not suffer from data integrity issues, review for the characteristics common to high quality information accuracy, completeness, timeliness, consistency and uniques. McLeod and Schell (2007) explains when a developer defines the user information system output is given by proseseor information taking into account the dimensions of the basic information that is accurate, relevant, timely and complete. The fourth dimension will be able to add the value of the information. Thus, from the above definition it could be said that the definition of information quality is related to the four dimensions of the quality of information that is accurate, relevant, timely and complete. The dimension of the quality of information used in this study is in accordance with the opinions that have been expressed by Leod and George (2007) and Gelinas *et al*. (2012) to measure the quality of accounting information is accurate, relevant, timely and complete.

MATERIALS AND METHODS

Theoretical framework: User ability who operate the information system can improve the performance of the company in generating accounting information quality. Research conducted by Montezemi who found that the level of knowledge of end-user computers affect satisfaction and appreciation of the CBIS. Such observations reinforce the perception Hirschheim, Nelson and Cheney as well as Huff and Munro. Choe cites the opinion Doll who stated that top management support includes funding guarantee and prioritize the development of the system. Jarvenpaa and Ives and Boynton *et al*. find evidence that top management is an important factor in information technology investment and influence the success of information system development. DeLone and Choe have done research empirically test that top management support has a positive influence on information systems performance through a variety of activities. Top management is responsible for providing general guidelines for information systems activities. The level of support offered by the top management for organizational information systems can be a very important factor in determining the success of all activities related to information systems (Burch, 1992).

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. Tjhai Jen Fung argues that 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 researchers assume that the technical capabilities of personal information system directly affects the quality of the design and performance of information

systems. In line with these assumptions, Jong-Min Choe also, found out that there is a positive relationship between the ability of accounting information systems engineering personnel to use the system. Tjhai Jen Fung argues that 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 accounting information systems engineering personnel with the performance of accounting information systems. Because of 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. Guimares *et al*. states that the success of the system has three components (the benchmark), the quality of the system, the benefits of the system and user satisfaction. In a system developer community, participation is a factor that must be considered to ensure the satisfaction of the user, so, as to support the success of the system. The results of the study were presented either by McKeen *et al*., Doll and Deng, Guimares *et al*. and Suryaningrum found that user participation is an effective variable that determines user satisfaction, the success of the system and the quality of the system.

George and William (2004) 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). Meanwhile, according to Shannon and Weaver in Gowinda states that: the quality of an information system to measure success in engineering. Technical level of communication is defined as the accuracy and efficiency of communication systems that produce information. The quality of information systems typically focus on the performance characteristics of the system. According to Livari and Gowinda states that: the quality of the information system is a system qualitatively desirable characteristic features of the information system itself and the quality of information desired characteristics of the product information.

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 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.

Proof of concept related to the above theory influence the quality of accounting information system accounting information quality empirically show the results as follows: study Salehi *et al*. 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 *et al*. 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.

To complete the proof of the influence of the quality of accounting information systems on the quality of accounting information and Xu *et al*. 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. William and Ephraim stated that the dependent variable in these studies accounting information system success has been an elusive one to define. This taxonomy posits 6 major dimensiona or categories of accounting information systems success, system quality information quality, use, user satisfaction individual impact and organizational impact. The connection between an

Fig. 1: Theoretical framework of the study

accounting information systems and business reporting on the basis of characteristic of quality information. 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.

Study model and hypothesis: Based on the theoretical framework have just described, then the theorical framework is shown in Fig. 1. This study is aimed to determine the causal relatioships between variables through hypothesis testing:

- H_1: the quality of accounting information systems is significantly influence by user ability, top management support and user involvement
- H_2: the quality of accounting information is significantly influence by the quality of accounting information systems

RESULTS AND DISCUSSION

Research methodology used in this study is survey method by means of a questionnaire measuring. Respondents of this study are head accounting staff from 55 college in Bandung-Indonesia. Analysis of the data in this study using Smart PLS (Partial Least Squares) 2.0 Software. The first hypothesis tested found that when the two independent variables together (user ability and top management support) will give the effect of 62% (R2) of the accounting information system at the college in Bandung while the remaining 38% is the influence of other factors outside of user ability and top management support (Ghozali, 2006, 2008, 2009).

Coefficient values obtained for the path parameter user ability on the quality of accounting information for 0.797 with a value of t-statistics 4.895 (4.895>1.96). Ho is rejected which means there is a significant direct effect on the user ability, top management support and user involvement on the quality of accounting information systems. The second hypothesis tested, resulted in findings quality of accounting information systems on the quality accounting information by 0.459 to the value of t-statistics for 5848 (5,848>1.96). Ho is rejected which means there is a significant effect of quality of accounting information systemson the quality of accounting information.

So, 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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