

**INFLUENCE OF USER ABILITY ON THE QUALITY OF ACCOUNTING
INFORMATION SYSTEM**

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Abstract

With the use of accounting information, the decision makers will obtain key information relating to future. Companies need information systems that are designed to assist organizations in the face of competition. Companies use accounting information system as a tool to generate information that managers can make decisions. In view of the above this paper considers the Influence of user's ability on the quality of Accounting Information System. The study was a theoretical research which considered the roles of user ability in quality of accounting information system. From the extensive review of studies carried out, this paper concludes that user ability has a positive influence on the quality of accounting information systems with improving the quality of the financial reporting system, assist managers in making decisions so affecting the growth of the company and the achievement of overall corporate objectives.

Keywords : User Ability, Quality, User perception, Accounting Information System

INTRODUCTION

Information, in a simple, interpreted as the result of data processing (Azhar Susanto: 2013), ie data that has been modified into a more meaningful context (meaningful) and useful (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 (value) to the end user (O'Brien, 2003).

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 Susanto: 2009). Guimaraes et al. (2003) stated that the business has a high dependence on information systems developed. Companies use accounting information system as a medium or tool to generate information that managers can make decisions (Sri Mulyani NS, 2009: 25).

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, 2001). Azhar Susanto (2008: 52) 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.

The role of accounting information system is very influential for the organization as Accounting The information system supports the organization's business operations, managerial decision making, and is one of the strategies to achieve the organization's competitive advantage (O'Brien, 2003).

According to Romney & Steinbart (2000, H.2), accounting information systems (AIS), which consists of human, procedures and information technology has three main functions within the organization, namely: (1) to collect and store data and transaction activity so that the organization can see what has happened in the normal course of business; (2) Processing data into information useful for decision-making that enables the management to perform activities of planning, implementation and control; (3) 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. McKeen and Guimares (1997) stated that the development of an information system that ignores human resources can result in the system tend to be ineffective and even counter-productive.

Information systems related to human behavior in organizations. Technical aspects and influence behavior for the benefit of users of business information systems. Although computer-based information systems, and highly dependent on information technology, but the system is designed, operated and used by people in organizations with backgrounds different. (O'Brien, 1996). 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, 1996).The success of an information system is highly dependent on the suitability of expectations among systems analysts, users (user) and customer.

In view of the above, this study aims the role of user ability on quality accounting information system.

Statement of the Problem

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 percent of local governments are able to manage and report their financial well; For the fifth time, the Supreme Audit Agency (BPK) does not provide a disclaimer alias opinion of the Central Government to the Financial Statements (Audited). CPC rate, 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 (Gibson et al, 2003). 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 (Romney & Steinbart, 2005: 270).

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 qualified appraisal.

Ahmad Diamond Researcher Executive Directorate of Research and Regulation of 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.

In view of the above problems, this study examines the role of user participation on quality accounting information system and its impact in quality accounting information.

CONCEPTUAL REVIEW

Concepts of User Ability of Information System

Users are proficient and understand the system will affect the resulting performance of the system. Ives, Olson and Baroudi (1983) stated that the ability of information systems engineering personnel as the average level of education or experience of the user. Jong-Min Choe (1996) 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. (Johnson, 1998).

Capability can be defined as the ability to mobilize resources to produce a value that exceeds the cost. (Hagel III and Brown, 2005) considered resources include resources that have a physical form (tangible 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 memiliknnya called to deploy and use in the performance of duties which he believes can bring it closer to our goals. (Hartanto, 2009).

When viewed from the base capabilities, Robbins (2005: 45) states is the ability of an individual's capacity to perform various tasks in a job. In this case he thinks the ability of users of information systems can be viewed through three things, namely:

a. knowledge

Knowledge as a user of an information system can be viewed via:

1. Having knowledge of accounting information systems
2. Understanding knowledge of his job duties as users of information systems.

b. Ability (abilities)

The ability of the users of information systems can be seen from:

1. Ability to run existing information systems
2. Ability to express information needs
3. Ability to express how the system is supposed
4. Ability of job tasks
5. Ability to align with the job duties

c. Expertise (skills)

Expertise as a user of an information system can be viewed from:

1. Expertise in the work that is the responsibility
2. Expertise in expressing their needs in the work

Bruwer in Choe (1996) 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 (2012), the success of an information system often depends on the ability to overcome obstacles (constraints) organization.

Choe (1996) revealed that there are several factors that affect the performance of accounting information systems, which is the ability of users of information systems and the provision of training and user education information system. 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 (1996) 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.

With education and knowledge, the user can gain the ability to identify their information requirements and sincerity as well as the success of information systems, and this ability can lead to improved performance (Montazemy, 1998).

Sanders and Courtney (1985), Yaverbaum and Nosek (1992) and Cheney (1987) found a positive relationship between user training, user attitudes, and the success of information systems.

Tjhai Jen Fung (2002) 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.

Objectives of Accounting Information System

Accounting information is the result of an accounting process that includes the process of recording, classifying, peringkasan data-specific financial data entities (Kieso et al, 2012: 5). The objectives of accounting information system will help us to understand the role of accounting information system and its impact on accounting information quality. These objectives are ;

- Provide accurate information and timely so that it can perform the main activities in the value chain effectively and efficiently
- Improving the quality and reduce the cost of production, both goods and services produced
- Improving efficiency
- Improving the ability to make decisions
- Improve knowledge sharing

According to Romney & Steinbart (2000, H.2), accounting information systems (AIS), which consists of human, procedures and information technology has three main functions within the organization, namely: (1) to collect and store data and transaction activity so that the organization can see what has happened in the normal course of business; (2) Processing data into information useful for decision-making that enables the management to perform activities of planning, implementation and control; (3) Provide sufficient controls to safeguard assets of the organization including the data.

The above objectives could be said to have stonger impact on accounting information quality, because The use of information technology as a means of data processing (EDP = Electronic Data Processing) in accounting information systems or accounting processes in the industrial era in the organization carried out with the aim that the precision and accuracy of data processing for the better (Azhar Susanto, 2008: 5).Accounting The information system supports the organization's business operations, managerial decision making, and is one of the strategies to achieve the organization's competitive advantage (O'Brien, 2003).

Influence of User Ability On Quality Accounting Information System

Role Of User Ability

The researchers assume that the technical capabilities of personal information system directly affects the quality of the design and performance of information systems (Bruwer 1984; Hirschheim 1985; Nelson and Cheney 1987). In line with these assumptions, Jong-Min Choe (1996) 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 (2002) 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.

Impact of Accounting Information System Quality in Accounting Information Quality

Role Of Accounting Information System Quality

The success of an accounting information system one of which can be seen from the dimensions of information quality (DeLone and McLean, 2003). The quality of information systems by DeLone and McLean (2003) 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 (2003) in Gowinda (2010: 38) 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 Livari (2005) in Gowinda (2010: 37) 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 (2012), among others:

1. Flexibility

Flexibility susatu 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.

2. Ease of users

An information system can be said to be qualified if the system is designed to meet users' satisfaction through ease of use of the information system.

3. 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

The quality of accounting information systems in terms of how accounting information is presented. Accounting information includes financial statements are presented.

If in an accounting information system is not the quality of accounting information that the financial statements will not be delivered dnegna bik and can be detrimental to all parties as well as the company itself.

O'Brien (2003) states that information systems can help managers by providing the information necessary to carry out any managerial functions . Scott (2000) states that the accounting information system aims to present financial statements that are designed for external users and internal users . Hall (2010: 14) states that fundamentally , the purpose of accounting information systems are : (1) provide information about the organization's resources are used , (2) presents information related to management decision -making , and (3) provide information to personnel operations in order to assist the personnel carrying out their duties efficiently and effectively .

Azhar Susanto (2009 : 6) states that for a company, accounting information system is built with the primary goal to process accounting data from various sources into the accounting information required by a wide range of users to reduce the risks when making decisions . 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 (2000) , 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 (2008) 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 (2010) 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 (2003) 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 .

CONCLUSION

User ability that exist in the company can produce quality accounting information systems. 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. Thus it can be said user ability has effective influence on the quality of accounting information systems with improving the quality of the financial reporting system, assist managers in making decisions so affecting the growth of the company and the achievement of overall corporate objectives.

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