

**INFLUENCE OF ORGANIZATIONAL COMMITMENT
AND KNOWLEDGE MANAGEMENT ON SUCCESSFUL
IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEMS
IN THE EMPLOYER PENSION FUNDS HELD DEFINED BENEFIT
PENSION PLAN (PPMP) DIPROPINSI WEST JAVA, INDONESIA**

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Abstract

This study was conducted to determine the effect of organizational commitment and knowledge management on the successful implementation of accounting information systems. The usefulness of this research is to develop science and problem solving in the given context. The results obtained through descriptive analysis, showed that the organizational commitment, knowledge management and the successful implementation of accounting information systems in pension funds employer defined benefit pension plans are basically still inadequate. This is because of the persistence of some pension funds that are late in submitting financial statements that because the system used to access existing financial reporting delivery started in pension funds are still many who have not integrated with each other, which affect the financial statements can not be delivered in a timely manner. While the analytical verification of test results obtained simultaneously or with -same turns organizational commitment and knowledge management significantly affect the successful implementation of accounting information systems in employer pension funds that held Benefit Pension definitely (PPMP)

Keywords: Organizational commitment, Knowledge management, Accounting information system, Indonesia

INTRODUCTION

In the era of globalization we are faced with a lot of competition among the competition between countries, between companies, in more detail product competition. To obtain a product that can compete then the company needs to have a quality management. Quality management system must have information.

In the management of the organization, a company needs information system designed to help the organization in the face of competition. System information is a collection of subsystems both physical and non-physical that relate to each other and work together in harmony to achieve one goal of process data into useful information (Azhar, 2008; 52). As one component in a company, then the information system must be able to interact properly and harmoniously with the various other components within the company. Therefore, companies should design and implement information systems after the company's condition.

In theory the accounting information system success is influenced by individual factors and systems (hardware, software, network procedures, tasks and others. Individual factors are associated with human use of accounting information system that in itself contained a humanitarian aspect that has the desire, willingness, motivation , likes and sukua, satisfied and dissatisfied, which in practice affect behavior in the use of the accounting information system Igrabia (1984) and Thompson et.ai (1990).

The complexity of the process of accounting information systems requires experience a financial manager in the AIS (experience with AIS) and SIA training (training in AIS), both of which construct (user related constructs) that determine the success of the application of accounting information systems (Shaberwal et.al., 2006). Training and education developers, managers, and users of accounting information systems (training and education developers, owners and users) is a critical success factor accounting information system implementation in the company, because with a completely SIA and various financial transactions that occur in all parts of the company requires careful management and continuous, in order to produce the financial statements are valid (According to Choe, 1996). While Saunders and Jones (1992), uses the term competence of managers and staff of accounting information systems (AIS manager and staff competence) as determinants of successful application of accounting information systems.

Anwar Suprijadi Chairman of the Supervisory Commission of Taxation, (2010) suggested that, in management's commitment DGT problem, indicated by the lack of optimal management support as currently supported by the Secretariat General of the CTF is not alone but still attached to the Secretary General of the Ministry of Finance. In addition, the Deputy

Governor of Bank Indonesia, Hadad Darmansyah Hadad (2006) BI found four weak points in the customer service wealth management ... First, the weakness of the top management in carrying out the review or periodic review, and oversight of policies, consistent implementation of standards operational procedure (SOP) and internal control banks. Second, weaknesses in the implementation of policies, systems and procedures, and policies of human resources (HR) as weak implementation of the principle of know your employee.

The interest of researchers to examine in pension funds, is considered important because the total pension fund has been so great in Indonesia. The following are the total assets and total investment of pension fund institutions that exist d Indonesia in Table 1.

Table 1 Total Assets and Total Investment Institutions Pension Fund in Indonesia (2006-2011)

Tahun	Total Asset (trillion)	Total Investment (Trillion)
2006	77,7	4,97
2007	91,17	87,90
2008	90,35	86,55
2009	112,51	108,66
2010	130,34	125,72
2011	141,58	137,13

Source: Bureau of Pension Funds

The total assets of the Pension Fund to 2011, the average growth per year pension fund assets capable of reaching 17%. This is a positive impact, because with the increase in assets, the role of pension funds in the national economy has increased. In addition to having a role as funding from the participants, the pension fund has a pretty big responsibility, because this institution has been trusted by the participants to manage their funds Leave. One of the most mandatory responsibilities of this institution is to make the financial statements. Therefore, to meet the criteria accountable Lambaga pension funds, one of which financial statements are qualified, then it must satisfy the qualitative characteristics of financial statements is relevant, reliable, comparable, timely and understandable.

Based on the foregoing description and is based on the phenomenon, theories and previous studies, the researchers are interested in doing research with the title "Influence of Organizational Commitment and Knowledge Manager to the success of the implementation of Accounting Information Systems on pension funds that held Employer Defined Benefit Pension Plan (PPMP) in the Province West Java.

Statement of problem

Based on the phenomenon, theories and previous studies, the formulation of the problems that exist in this research is: how much influence organizational commitment and knowledge management exert on the successful implementation of accounting information systems on employer pension fund that menyelenggarakan Defined Benefit pension plan (PPMK) in West Java?

Objective of study

Based on the formulation of the problem that exists in the research objectives of this study were: to determine the influence of organizational commitment and knowledge management on the successful implementation of accounting information systems on employer pension fund that menyelenggarakan Defined Benefit pension plan (PPMK) in West Java?

LITERATUR REVIEW

Organizational Commitment

Definition of Organizational Commitment

Mathis and Jackson (2004) organizational commitment is the level of trust and acceptance of employees on the organization's goals and desires owned to remain in the organization. DovElizur and MeniKoslowsky (2001) explains that organizational commitment is involved, emotional and functional, employees of the organization, and commitment is a manifestation of their own individual interests and reflect the default value is the basis for the existence of the individual as a person. Paul Currie and Brian Dollery (2006) organizational commitment is a construct that describes the search for consistency involves understanding the attitudes, beliefs and engagement behavior and its impact to a rejection of a viable alternative in the implementation by the employees in the organization. McShane and Von Glinow (2000) revealed that organizational commitment is an emotional state employees to identify and engage with the organization. According to Meyer and Allen (1991), organizational commitment is a sense of obligation to be on the organization's employees, the feelings resulting from the internalization of the individual normative pressure at the time of entry of the organization.

Dimensions of organizational commitment

Model Meyer and Allen (1991) for organizational commitment:

1. Affective Commitment.

Affective commitment related to the employee's emotional attachment to the organization, identification with the organization, and the involvement of members of the organization's

activities. According to Meyer and Allen (1997) attachment causes affective commitment to the organization include individual, organizational characteristics, work experience but according to Meyer and Allen (1997), shows that the strongest evidence found in the cause in the form of work experience. It shows more and more work experience as well as experience in dealing with the challenges of the job is getting commitments.

2. Continuance commitment

Continuance commitment associated with the desire to continue to work or even leave the organization. Meyer and Allen (1997), affective commitment and continuance commitment reflects the relationship between the employee and the organization which lowers turnover, but the nature of the relationship is different, employees who have a strong affective commitment will remain in the organization because they want it, while those who are committed will remain in the organization because they have to do. Mowday, et al (in Meyer & Allen, 1997), reveals those who want to remain in the organization would be willing to do the extra roles for the sake of the organization, but they are forced to survive in the organization to avoid the high cost and not a lot of extra roles.

3. Normative commitment

Normative commitment is a feeling of attachment to continue to be a member of the organization. Member organizations with high normative commitment will become members of the organization because he felt he had to be in the organization.

knowledge Management

Knowledge Management Definition

According to Indonesian dictionary essay Hasan et al (2003), knowledge is defined as everything that is known or intelligence. According Notoatmodjo (2003) knowledge is the result of out and do occur after the sensing of the specified object. Sensing occurs through human senses, namely the senses of sight, hearing, smell, taste, and touch. Most human knowledge gained through the eyes and ears.

Knowledge managers aimed at in the accounting information system, so that the knowledge manager is a manager's expertise on accounting information systems acquired through education, training, and experience. According Sabherwal et.al (2006), one's experience in the field of accounting information systems (experience with accounting information system / AIS) and training in the field of accounting information systems (training in accounting information system / AIS) are the building-blocks of knowledge in the field of AIS. Meanwhile Choe (1996), training and education users SIA is a factor forming a person's knowledge in the field of accounting information systems. Meanwhile, according Sounder and

Jones (1992), knowledge in the field of accounting information systems manager is identical to the manager competence in the field of accounting information systems.

Knowledge Management Dimention

According to Polanyi (1976) in Ambrosini and Bowman (2001), in general, there are two dimensions of knowledge, namely:

1. Tacit knowledge,

Tacit knowledge is knowledge of the characteristics:

- a. Stored in the human mind.
- b. Difficult formulated (eg an individual's expertise).
- c. It is important for creativity and innovation.
- d. Converted into explicit knowledge by means of externalization.

2. Explicit knowledge is knowledge that has the characteristics:

- a. Can codified / formulations.
- b. Can be converted to a tacit understanding and absorption.

The success of the application of Accounting Information Systems

Definition of Accounting Information Systems

Accounting information system is a collection of sub-systems that are interconnected to each other and work together in harmony to reach one goal, which is to process financial data into financial information (AzharSusanto: 2013: 72) (Wilkinson, 2000: 5) accounting information system is Data collection and processing procedures that create the necessary information to users. (Nancy 2010: 5) Accounting Information Systems is a subsystem of financial transactions and non-financial transaction processes that directly affect the financial transaction processing (James A. Hall, 2011: 7).

Successful Implementation of Accounting Information Systems

According to Seddon and Kiew (1994), Torkzadeh and Doll (1998), the successful implementation of accounting information systems is the use of the system (system use), namely the use of accounting information systems to assist the completion of daily work. Then according Etezadi and Farhoomand (1996), Kettinger and Lee (1995), Shirani et.al (1994), and Thong and Yap (1996), the success / successful application of accounting information system is user satisfaction (user satisfaction), the level of usefulness earned a top users of accounting information systems../Meanwhile, according Gelderman (1998), the successful application of accounting information systems is the intensity of use of the system (intended use) accounting

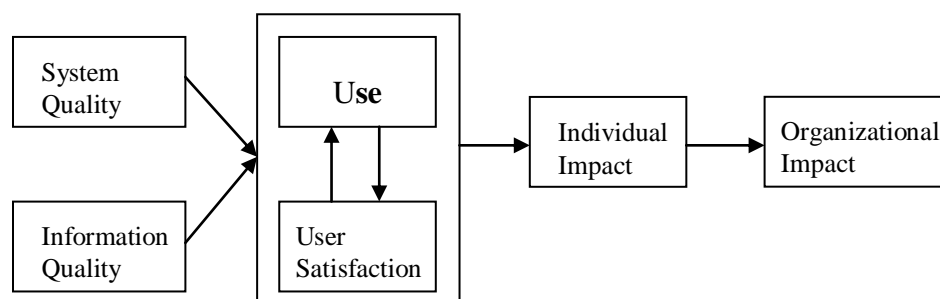
information systems in daily work and satisfaction of users (user satisfaction) on the use of accounting information systems. Then and Straub et al (1995) defines the successful application of the accounting information system as an intention-use and user satisfaction.

In this study the definition of the successful application of accounting information systems refers to Straub, et.al. (1995) and Gelderman (1998), where the successful application of accounting information systems is the intensity of use (intended use) accounting information systems in a variety of managerial tasks and user satisfaction (user satisfaction) of the information generated by the accounting information system.

Dimensions of Implementation of Accounting Information Systems

In theory there are two comprehensive model that can be referred to the dimensions of the successful implementation of accounting information systems, namely: (1) Information Success Model of DeLone and McLean (1992); and (2) Hierarchical Structural Model of Drury and Farhoomand (1998). Besides these two models, Laudon and Laudon (2000) gives five dimensions to measure the success of the implementation of accounting information systems, these dimensions are: (1) a high usage rate (high level of system use); (2) Satisfaction of users of the system (user satisfaction on the system); (3) A positive attitude (favorable attitude) users of the system; (4) The achievement of the objectives of information systems (Achieved objectives); and (5) yield a financial return (financial payoff) .Information Success Model of DeLone and McLean (1992), stated that the success of an information system is represented by: (1) the qualitative characteristics of the information system itself (system quality); (2) The quality of the output of the system information (information quality); (3) The consumption of the output (use); (4) The response of the system user information (user satisfaction); (5) Effect of the customs information system users (individual impact); and (6) The impact on the performance of the organization (organizational impact). Figure 2.3 below shows the model of information systems success proposed by DeLone and McLean (1992).

Figure 1 DeLone and McLean's Model of IS Success



Source : DeLone and McLean (1992)

Dimensions success implementation SIA can be grouped into three main aspects, namely: (1) the quality aspect of the AIS system (hardware); (2) behavioral aspects AIS users; and (3) Aspects of the impact of the use of AIS. Table 2 below provides a matrix of grouping dimension SIA successful application of three-dimensional model of the successful implementation of SIA above.

Table 2 Grouping Matrix Dimension Implementation Success SIA

No.	Dimensions: The success of AIS Application	Models		
		Model Laudon and Laudon	Model Delon and McLean	Model Drury and Farhoomand
1	Quality System SIA	-	<ul style="list-style-type: none"> • <i>System quality</i> • <i>Information quality</i> 	<ul style="list-style-type: none"> • <i>System characteristics</i> • <i>Quality</i>
2	Behavioral user SIA	<ul style="list-style-type: none"> • <i>high level of system use</i> • <i>user satisfaction on system</i> • <i>favorable attitude</i> 	<ul style="list-style-type: none"> • <i>Use</i> • <i>User satisfaction</i> 	<ul style="list-style-type: none"> • <i>User requirement</i>
3	Impact of the use of AIS	<ul style="list-style-type: none"> • <i>achieved objectives</i> • <i>financial payoff</i> 	<ul style="list-style-type: none"> • <i>Individual impact</i> • <i>Organizational impact</i> 	<ul style="list-style-type: none"> • <i>Internal outcome</i> • <i>External outcome</i>

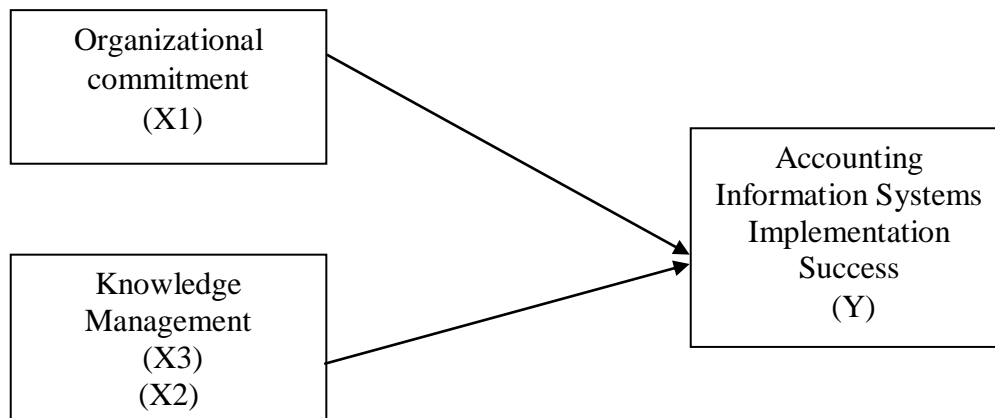
From Table 2 it appears that the three-dimensional model of the successful implementation of accounting information systems, behavioral aspects of users SIA and SIA aspects of the impact of using an existing dimension of the three models. In the context of this study used behavioral aspects of users SIA (intensity of use and user satisfaction) to measure the dimensions of the successful implementation of SIA, it is because of the emphasis of this research is to look at the effect of behavioral aspects in the use of accounting information systems.

Influence of Organizational Commitment and Knowledge Management on Successful Application of Accounting Information Systems

Several previous studies on the influence of organizational commitment and knowledge manager for the successful implementation of the system. Research conducted by Sabherwal, et.al. (2006) Top management support (organizational commitment) and influence the conditions that facilitate the successful implementation of information systems. Experience, training, and user attitudes affect the successful implementation of information systems. Clercq and Rius (2007) organizational commitment is significantly associated with effort (effort)

company. Furthermore Clercq and Dimov (2008) conducted a study with the results; Development of internal knowledge and access to internal knowledge affect the performance of investment finance company. Marpaung, Renopa (2011) There is a significant relationship between organizational culture and organizational commitment on employee job satisfaction. Based on the description above, the framework of this study can be described as Figure 2 below.

Figure 2 The framework



METHODELOGY

In this study, the type of research is descriptive and verification. Descriptive research is basically a study to obtain descriptive of the characteristics of the variables. Semenetara the verification research is a type of research that aims to determine the relationship between variables through a testing ipotesis. In connection with this kind of research, the research method used is a survey method (Singarimbun and Effendi, 1995).

Operationalization of Variables

The variables used in this study are as follows: Organizational Commitment (X1). Variables of organizational commitment consists of three dimensions, namely: (1) Affective commitment (2) continuance commitment and (3) Normative commitment. Knowledge Manager (X2). Variable Manager Knowledge consists of three dimensions, namely: (1) Experience with AIS (X2.1); (2) Training in AIS (X2.2); and (3) Education in AIS (X2.3). The success of Accounting Information System Implementation (Y). Variable successful application of accounting information system consists of two dimensions, namely: (1) user satisfaction (user satisfaction) on the accounting information system (2) The intensity of use (intended use) of accounting information systems.

Below are summarized the following research variables dimensions, indicators and scale of measurement that will be used, as in Table 3 below:

Tabel 3 Operationalization of Variables

Variable	Dimension	Indicator	Scale
Organizational commitment Referensi: Meyer and Allen (1991) dan Gibson et.al (1994).	<i>Affective Commitment</i>	<ul style="list-style-type: none"> • Tingkat <i>sense of belonging</i> • Tingkat <i>Emotional Attached</i> • Tingkat <i>Personal Meaning</i> 	Ordinal
	<i>Continuance Affective</i>	<ul style="list-style-type: none"> • Tingkat pertimbanganpemilihanpekerjaan lain • Tingkat motivasimengejar <i>benefit</i> • Tingkat pertimbanganbiayapindahpekerjaan 	Ordinal
	<i>Normative Commitment</i>	<ul style="list-style-type: none"> • Tingkat keyakinanuntuk loyal • Tingkatkeyakinanakanetika 	Ordinal
Knowledge Management (X3) Referensi: Polanyi (1976); Choe (1996); danSabherwal et.al. (2006).	<i>Experience with AIS</i>	<ul style="list-style-type: none"> • Lama bekerja di bidang SIA • Pengalamanstaf di bidang SIA • Pentingnyapengalamanbidang SIA 	Ordinal
	<i>Training in AIS</i>	<ul style="list-style-type: none"> • Banyaknya training SIA yang diikuti • Training staf di bidang SIA • Pentingnya training bidang SIA. 	Ordinal
	<i>Education in AIS</i>	<ul style="list-style-type: none"> • Pendidikandibidang SIA • Pendidikanstaf di bidang SIA • Pentingnyapendidikanbidang SIA. 	Ordinal
Accounting Information Systems Implementation Success (Y) Referensi: Delon and McLean (1992); Straub et.al. (1995); Gelderman (1998)	User satisfaction	<ul style="list-style-type: none"> • Contents • Accuracy • format • Ease of use • Timeliness 	Ordinal
	Intensitas Penggunaan	<ul style="list-style-type: none"> • Frequency of use • References in everyday tasks 	Ordinal

Data Collection Techniques

Data used in this research is primary data. To obtain primary data through field research by compiling a list of questions (questionnaire). The respondents in this study is the manager of accounting information systems (AIS) in Institutions Pension Fund, an employer who organizes Defined Benefit Pension Plan in West Java. Reasons for the selection of accounting information

systems managers as respondents in this study is because the manager SIA is the most understand the process of development and implementation of the company SIA pension funds.

Population and Sample

According to Kerlinger (1992), the population is set, while the set is referred to in the study can be objects, humans, symptoms, events, or other things that have certain characteristics to clarify the research problem. Meanwhile, according to Cooper and Schindler (2006: 717) population is the entire collection of elements that can be used to make some conclusions. The set of elements is basically an object in which the observations will be conducted by researchers. The target population in the research is the employer pension funds that held PPMP. The number of pension funds which menyelenggrakan PPMP in West Java there are 26 institutions. In this study the use of research undertaken all populations, after the spread of questionnaires to 26 institutions and returned to the researchers only 21 institutions.

Analytical approach

This study will analyze the pattern of causal relationships between variables of the study. Research methods using analytical tools as follows: Test Instrument Research (Validity and Reliability Test), Descriptive Analysis (provide a descriptive overview of the primary data obtained from respondents). Verification analysis using statistical analysis tools consisting of: Classical Assumption Test (multiple regression analysis, it is necessary to test the assumptions required in the multiple regression analysis to meet the criteria of a good if it has the criteria BLUE (Best Linear unbiased Estimate) include; Test normality, multicollinearity, heteroscedasticity test, test assumptions Classic autocorrelation), hypothesis Testing (Testing hypotheses used multiple linear regression. simultaneous hypothesis Testing basis (test F Statistics)). Verification analysis using statistical tools and assisted in the processing of this data with SPSS software 21

ANALYSIS AND FINDINGS

Descriptive Analysis

Descriptive analysis was conducted to determine the extent of Organizational Commitment, Knowledge Manager and Accounting Information Systems Implementation Success, on Institutions Pension Fund Employer Defined Benefit Pension Plan throughout West Java. Descriptive analysis conducted by respondents to the questionnaire were returned. Having obtained the results of the achievement scores of each variable and dimension of research, then performed the determination of categories based on the following criteria scores intervals.

Tabel 4 Criteria Category interval Score

Interval Score	Category
$0\% \leq \text{Interval skor} \leq 21\%$	very Low
$21\% \leq \text{Interval skor} \leq 41\%$	Low
$41\% \leq \text{Interval skor} \leq 61\%$	Moderate
$61\% \leq \text{Interval skor} \leq 81\%$	High
$81\% \leq \text{Interval skor} \leq 100\%$	Very high

Sumber: Sugiono (1997)

The results of calculations grand mean score of respondents regarding organizational commitment instituted employer pension fund awarding Defined Benefit Pension Plan of 3.51 or 70.11% and is in the interval 61% - 80%. It can be concluded that organizational commitment in most employer pension funds that held Defined Benefit Pension Plan (PPMP) across West Java has been good. The results of calculations grand mean score of respondents regarding the knowledge manager instituted employer pension fund awarding Defined Benefit Pension Plan of 3.51 or 70.16% and is in the interval 61% - 80%. It can be concluded that the knowledge managers in most employer pension funds that held Defined Benefit Pension Plan throughout West Java has been good. The results of calculations grand mean score of respondents regarding the knowledge manager instituted employer pension fund awarding Defined Benefit Pension Plan of 3.39 or 74.05% and is in the interval 61% - 80%. It can be concluded that the successful implementation of accounting information systems in most employer pension funds that held Defined Benefit Pension Plan throughout West Java has been good.

Verification analysis

Influence of Organizational Commitment and Knowledge Management on Accounting Information Systems' Implementation success simultaneously.

F-test was used to test significant influence simultaneously or the entirety of all the variables, organizational commitment and knowledge manager for the successful implementation of accounting information systems in employer pension funds that held PPMP in West Java, with the formulation of statistical hypotheses as follows:

1) Hypothesis Formulation Variables

$H_0 : \beta_1, \beta_2 = 0$, Organizational commitment and knowledge manager together / simultaneous does not affect the successful implementation of accounting information systems.

$H_i : \beta_1, \beta_2 > 0$, organizational commitment and knowledge manager together berpengaruh to the successful implementation of accounting information systems

- 2) Determine significant levels and testing, which is at a significant level of 5% was obtained F Table 3.55
- 3) Determine the magnitude of F obtained from the test results with SPSS. The resulting value of F is equal to .6,641

Tabel 4 Table Testing in Simultaneous

ANOVA^b

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	362.893	2	181.447	6.641	.007 ^a
Residual	491.774	18	27.321		
Total	854.667	20			

a. Predictors: (Constant), pengetahuan, komitmen

Dependent variable: Success Implementasi SIA

Criteria Testing α

Accept H0: if F count < F table

Reject H0: if F count > F table

- 4) Based on the table above 4:26 obtained F value of 6.641 while the F table with $\alpha = 0.05$ and 2 and 18 degrees of freedom obtained F value table by 3.55. This means that F count (6.641) is greater than the F table (3.55), or if it is seen Sig value 0.007 < 0.05, it was decided to reject Ho and accept Ha
- 5) Conclusion: Based on the 5% significance level of the test result is stated that there is simultaneously a significant relationship between organizational commitment and knowledge manager for the successful implementation of accounting information systems instituted a pension fund employer defined benefit pension plans as a significant difference.

To determine how much influence organizational commitment and knowledge manager for the successful implementation of accounting information sisem can be seen from the coefficient of determination, which is based on the results of the processing of SPSS us can see from ajusted R-Square value is equal 0,361atau Ajust 36.1%, (see table 4), this indicates that the two independent variables, organizational commitment, and knowledge management simultaneously able to increase the successful implementation of information systems accounting for 36.1%. That is jointly organizational commitment and knowledge management gives the effect of 36.1% of the successful implementation of accounting information systems in the company pension fund meyelenggarakan employer defined benefit pension plan dipropinsi

West Java. While the remaining 63.9% influenced by other factors that are not observed, ie the influence of other factors beyond the two independent variables studied.

The results of testing the effect of Organizational Commitment and Knowledge Manager for Accounting Information Systems Implementation Success by Simultaneous shows that the value of $F = 6.641 > F \text{ table} = 3.55$, where the decision to reject the hypothesis testing the null hypothesis and accept the hypothesis H_a . Based on these test results, it can be concluded that the statistically variable Organizational Commitment and Knowledge Manager together positive and significant impact on the success of Accounting Information Systems Implementation.

CONCLUSION

Based on test results simultaneously or with -same turns; organizational commitment and knowledge management significantly affect the successful implementation of accounting information systems in employer pension funds that held Benefit Pension definitely (PPMP). Organizational commitment and knowledge management collectively explain the 36.15 variance in the AIS implementation success, while the remaining 63.9% influenced by other factors that are not observed.

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