

**INTERNAL CONTROL AND ETHICS OF QUALITY
MANAGEMENT SYSTEM ACCOUNTING INFORMATION AND
IMPLICATIONS ON THE QUALITY OF ACCOUNTING
INFORMATION MANAGEMENT: PROPOSING A
RESEARCH FRAMEWORK**

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Abstract

The aim of this study is an attempt to explain, internal controls and ethics of the quality management accounting information systems (ease of use, usability and usage) and its impact on management accounting information (relevant, accurate, timely and complete). Also, to develop and propose a research framework to put some relevant research question, namely, (1) the effect of the internal control on the quality of management accounting information, (2) the influence of ethics on the quality of management accounting information, and (3) the effect of the quality of the information system management accounting management accounting information quality.

Keywords: Internal Controls, Ethics, Accounting Information Systems, Information Quality, Management Accounting

INTRODUCTION

Information is data that has been processed to give meaning and decision-making processes (Marshall et al, 2012: 24). Information thus very important role in the organization, because of the information, company managers can determine the development of activities that occur in the company and with information managers can avoid the risks that could hurt the company

(Azhar Susanto, 2008: 37). The value of information depends on the quality of the information presented (Azhar Susanto, 2008: 11). The quality of information refers to the quality of the output produced by the information system (DeLone and McLean, 1992). A quality information (Information Quality) according to McLeod and Schell (2007: 65) must have traits - traits relevant, accurate, timely and complete. This is in line with Sacer et al. (2006: 59) says that high quality information is information that is timely, accurate and reliable. More (Wilkinson, 1999: 18) also said that quality information has a characteristic, relevance, accuracy, timeliness, conciseness, clarity, quantifiable, and consistency. Specifically, management accounting information berkualitas according to Morris and Chenhal (1985) is Broadscope, Timelines, Aggregation, and integration. In practice, masih` many problems about information that is not well integrated in the business entities as well as on non-business entities. In the business entities such as information received from the public through an integrated customer service. One cause of the phenomenon is not berkualitasnya management accounting information systems is a factor in the research ethics as Brenda Fresman (1999) which states that an increase in management accounting penekanannya on emotional awareness found to be the strongest predictor of all sizes rated at the company both internally and externally , Thus, various companies are increasingly aware that the quality of information systems and the quality of working life, both can be improved by taking the approach that is centered on personal ethics (Kendall & Kendall, 2011: 9). The quality system is an inherent characteristic of the information about the system itself DeLone and McLean (2003). Information system applied in the company can be grouped in two (2) types of information systems that accounting information system and management information system (James A.Hall, 2008: 2). Results of the study (Claudiu & Brandas, 2013), the use of accounting information systems in the context of risk management approach to control is the main component of the process of information control, audit and company information, as well as the emphasis on continuous inspection and using information technology, aims to develop in order to improve the efficiency of information technology, as well as ensuring the integrity, truth, accuracy and availability of financial statements.

CRITICAL REVIEW OF LITERATURE

Internal Control

Some of the statements relating to the internal control system put forward Messier et al (2010: 290) argues that "Internal control is design and affected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance about the achievement of the entity's objectivities in the following categorie, Realibility of finacial reporting, Effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Likewise, Bodnar and Hoopwood (2010: 138) states: Internal control is a process designed to provide reasonable assurance regarding the achievement of objectivities in the following categories: realibility of finacial reporting, effectiveness and efficiency of operations, compliance with applicable laws and regulations.

From some statements of internal control, internal control concepts in the context of this research is aimed at the concept of quality management information system akunatansi, so the internal control system means as methods, policies and procedures designed and influenced by the board of directors, management and employees to provide reasonable assurance that activities and facilities management accounting information systems function naturally to organize activities inputs, processes and activities in order to produce the quality of accounting information management and storage activities. The purpose of effective internal control over financial reporting is to meet the financial reporting responsibilities, operational efficiency and effectiveness. Control of the company will encourage the use of resources efficiently and effectively to optimize the advice of the company, compliance with laws and regulations. Komponen-components of internal control over and dimplimentasi by management designed to provide reasonable assurance that the internal control objectives would be achieved (Arens, 2008: 375).

Based on the above, the components of internal control in the context of this study refers to the components and sub-components such as those described above, namely: control environment, risk assessment, control activities, information and communication systems, and monitoring. According to Bodnar and Hopwood, for the purpose of control transaction processing, internal control can be grouped into general controls (general control) and control of the application (application control) (Bodnar and Hopwood, 2010: 149). While controlling the application (application control) is designed to control accounting applications to ensure completeness (completeness) and accuracy (accuracy) of transaction processing, authorization accuracy, and validity (validity) which consists of Nash and Heagy, (1993: 485): Control input (input controls), designed to protect or detect errors in the input stage in the processing of transactions. Bodnar and Hopwood, (2010: 155). Control prevention (preventive control) is a measure to prevent mistakes and fraud before the error or fraud occurred. Detective control is the act of finding errors and fraud after an error / fraud occurred. While the correction control is action taken to correct the error Bodnar and Hopwood, (2010: 155). Based on the above, the dimensions and indicators of internal control used in this study include: (1) Common Control Bodnar & Hoopwod, (2010: 149) and (2) Control application (Nash & Heagy, 1993: 485).

Ethics

Loudon and Loudon (2008: 153) defines ethics as: "The principle of right or right and wrong that can be used by individuals acting as free moral agents to make the choice to guide their behavior" ((principles of right and wrong that can be used by individuals to act as a free moral agent in making choices that will guide their behavior). Ethics by the Institute of Management Accountants (2008) are: a system of moral principles or the standards for the behavior of a particular group; any code of behavior. "The system of values This can work in individual human life and on the social level. The new ethics into science when the possibilities of ethical (the principles and values on which is considered good and bad) that just received in a society and often unnoticed be material for some and bad reflection, systematic and methodical. Ethics here is tantamount to moral philosophy). Subsequently (Griffin and Moorhead 2010 208) defines ethics as: Ethics are a person belief about what constitutes right and wrong. It is the application of values to decision making. These values include honesty, fairness, responsibility, respect, and compassion ". Based on the above it can be said that ethics is a moral principle that will guide individual behavior and to do right and wrong. Recognition that ethical habits is very important in running the economy, expressed by (Surowi in Garrison. Et, 2011: 27). For the good of everyone including the printing company profit is very important to run a business with ethical framework to build and maintain trust (Garrison et, al, 2011: 27. Sedangkan code of conduct must be fulfilled and adhered to by every profession who provide services to the public and is a tool for the public trust. According to Garrison code of ethical standards is divided into two parts, the first containing the demands of ethical behavior, abbreviations management accountants have a responsibility ethics in four areas: maintaining professional competence, maintain the confidentiality of sensitive things, maintain integrity, and maintain objectivity in all of the disclosure, the second part contains specific guidelines how someone searching for evidence of unethical behavior in organizations (Garrison et al, 2011: 30-31). For SOE has a code of ethics which is an ethics or good habits in running business activities employees received, obeyed, and obeyed by seluruh employees, ethical norms and prinsip contains moral principles in carrying out the mandate of the government and law (2009: 2). Failure to comply with the Code of Professional Ethics can result in an investigation of the representatives of the people and ultimately to disciplinary action. Compliance with the ethics and sincerity to act with true, accurate, fair, good, and professional; will realize the virtuous work behavior, so that energy can either strengthen productive working relationships. From the above studies it can be said that ethics is a moral principle that will guide individuals to perform pikaku right and wrong. Ethics that is used in this study is Ethics Management accountants, because it deals with the study of accounting and management sciences as users of information.

Quality Management Accounting Information Systems

According to (Azhar Susanto, 2008: 22) quality is the match between the specification is needed compared to the specifications generated (used) by the company. Wikinson et al. (2000 6) argues that "a system is a unified group of interacting parts that function together to Achieve its purposes" implies that the system is a group of part / sub-systems that interact to achieve a goal. Furthermore, McLeod and Schell (2001: 9) argues that "a system is a group of elements that are integrated with the common purpose of Achieving an objective". This opinion states that the system is a collection of integrated elements to achieve a goal or objective. Romney and Steinbart (2012: 24) mengemukakan "A system is a set of two or more interrelated components that Interact to Achieve a goal", in line with Satzinger et al. (2002: 6) states that "a sytem is a collection of interrelated components that function together to Achieve some outcome" The system is a collection of interrelated components that function together to achieve some results. Opinions above implies that the system is a series of two or more components that are interconnected, which berinteraksi to achieve one goal. Furthermore O'Brien and Marakas (2008 24) which states that the system is "a set of interrelated components, with a Clearly defined boundary, working together to Achieve a common set of objectives by accepting inputs and producing outputs in an organized transformation process", The opinion states the system is a collection of interrelated components with clear boundaries and work together to achieve the goal by accepting inputs and produce outputs, so it can be said that the components in a system can not stand alone, must be interrelated and interact harmoniously in forming a unity to achieve the goal. Basically there are two (2) types of existing information systems within an enterprise that accounting information system and management information system (James A.Hall, 2001: 8). In line with that disclosed by (O'Brien and Maracas, 2008: 14) says an enterprise information system essentially consists of an operations support system and management support systems. In particular, the company's management information system is an information system that provides information in the form of a report and prepared for the managers and the various parties (O'Brien & Marakah, 2008: 14). This is similar in the sayings (Bentley and Whitten, 2007: 6) that the management information system is an information system that provides the data for the benefit of managers in business. The main function of an information system is to produce information. The information generated can be categorized into two (2) types of main information management information and accounting information. Akuntansi information is information berubungan with accounting and financial issues in a company. Based on the above definition, it can be concluded that the accounting is a service activity that serves to provide qualitative information about the entity's economic financial information that will be used for the selection of the basic decisions of the various alternatives.

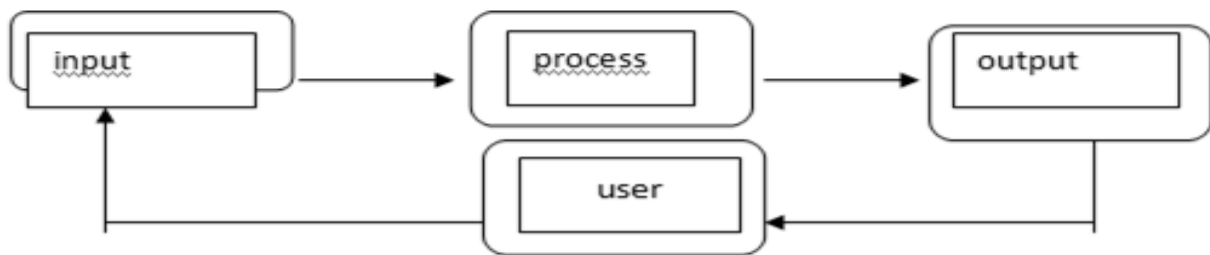
Indicators of successful implementation of information systems, indicators often in the lift is on the accuracy and effectiveness of information systems as a measure of success (Delone & Mc Lean, 1992) De Lone research and Mc Lean (1992) has expanded the concept of measurement of success penereapan accounting information systems to produce six dimensional success of an information system consisting of: system quality, information quality, use, user satisfaction, impact on individuals, the impact on the organization.

Further definition and Accounting Management Information System according to Horngren Sundem and Stratton (1999: 5) is an information system used by a company in which include financial and non-financial information. Next definition of management accounting information system according to CIMA (Chartered Institute of Management Accountants) is: "the process of identification, measurement, accumulation, analysis, preparation, interpretation and communication of financial information used by management to plan, Evaluate and control within an organization and to assure Appropriate use of and accountability for its resources "(CIMA, 2005: 31). Thus the management accounting information system should provide information that can meet the needs of management so that management can make better planning in controlling operations (Azhar Susanto, 2008: 11-12). Hansen and Mowen (2007: 4) states that the purpose of management accounting information system are: (1) Providing information that is used in the calculation of the cost of services, products, and any other desired destination management. (2) Provide information used in planning, controlling , evaluation, and continuous improvement. (3) Provide information for decision making.

Economic Events

collection
measurement
storage cost
reporting
management

special reports
HP products
customers
budget
performance report
Personal communication



Source: Hansen and Mowen, 2007: 4

The Figure 1, Operational Model of Information Systems Management Accounting Management accounting information systems are not bound by any formal criteria governing the nature and process input or output even, detachment is tailored to the goals to be achieved management (Hansen and Mowen, 2007: 4). Kaplan and Atkinson (1998: 1) convey that to measure Accounting Management Information System should be: timely, efficient, and effective. Of opinion and expression above can be said that the dimensions and Quality Management Accounting Information Systems are as follows: Integration, flexibility, accessibility

Kualitas Information Management Accounting

According to (Hall, 2008: 4) information is a business resource, information is vital to the survival of contemporary business organizations. In the current information age, information plays an important role in all aspects of life and information berpungsi adhesive suau organization. Similar disclosed Turban et al (2006 52) that "information is the data that have been organized so that they have meaning and value to the recipient", an opinion on the above implies that the information is data that has been set and in the process to give meaning and are used in decision making, more Further. it can be said that the information system Brazilians organized ways to collect, mengolah, store data and report information in such a way so that the organization may be able to achieve specific goals have been set. Baganof, (2010: 6) argues "an information system is a collection of integrated components that collect, process, store, and provide as output the information needed to complete a business task" it is revealed that the information system is a collection of interrelated components related to the gathering, processing, storing and providing information as output is needed to complete business tasks.

Chia and Todd (1995) suggested some dimensions of usefulness (usefulness) TI is divided into two categories, namely: the usefulness of the estimated one factor, with an estimated two-factor usefulness (usefulness and effectiveness) .Wilkinson et al, (2000: 18) states that: "information useful qualities are rerelevance acurance". Based on the above definition can be said that quality information is the information in accordance with user expectations and useful for decisions to be made and has characteristics of relevance, akuransi, accuracy, clarity summary qualitative and consistent. Similarly, delivered by Laudon and Laudon (2008: 13) that mengatakan that quality information is obtained at the right time for decision-making in which the result was the right decision, the appropriate allocation of resources, and a better response time so can provide benefits and reduce costs. O'Brien and Maracas (2009: 32) defines high quality information as follows: "Information of high quality, that is, information Whose product characteristics, attributes or qualities help .make it valuable to them". The opinions above are those stated on the definition and quality information. Here is the opinions

about the understanding and management accounting information. Anthony et al. (1985: 13) states that: "Management accounting information is the information used by managers in planning, coordinating and controlling in the organization's activities". While Heidman (2008: 46) stated that: "Management accounting information includes internal / external, financial / non-financial, quantitative / qualitative, and historical / future-oriented information that passed the perception and interpretation filter of management accounting systems". In Besides Duggan and Reichgelt (2006: 19) states that: "Quality of information is information that is useful for the decision to be made". Gelinas and Dull (2008: 17) states that effective information is information that is useful for decision-making that will dibuat. Dari opinion that the quality of management accounting information is a subjective measure of the information that can give meaning and benefits to the users of such information in relation to decision-making.

The study results and Hilison Iceman (1990) has previously demonstrated evidence that, on average, accounting errors in a weak internal control systems were reported more frequently than the average accounting errors in a strong internal control system. Based on the above it can be concluded that the internal control affect the success / effectiveness / quality of accounting information systems. The statement was supported by Duska, Duska and Ragatz (2011) "The Institute of Management Accountants (IMA) has set the standard code of conduct for practitioners of management accounting and financial management. The conclusion that the quality of accounting information system of good management followed by an increase in the quality of management accounting information. More details Xu (2003) says "That is, it is now clear the which factors impact on the data quality in AIS, and the which of Reviews those factors are critical success factors for outcomes Ensuring high quality information". Based on the opinions and the above results it can be said that the quality of management accounting information system will be able to give effect to the quality of management accounting information so that decisions are taken to be appropriate.

THEORETICAL FRAMEWORK

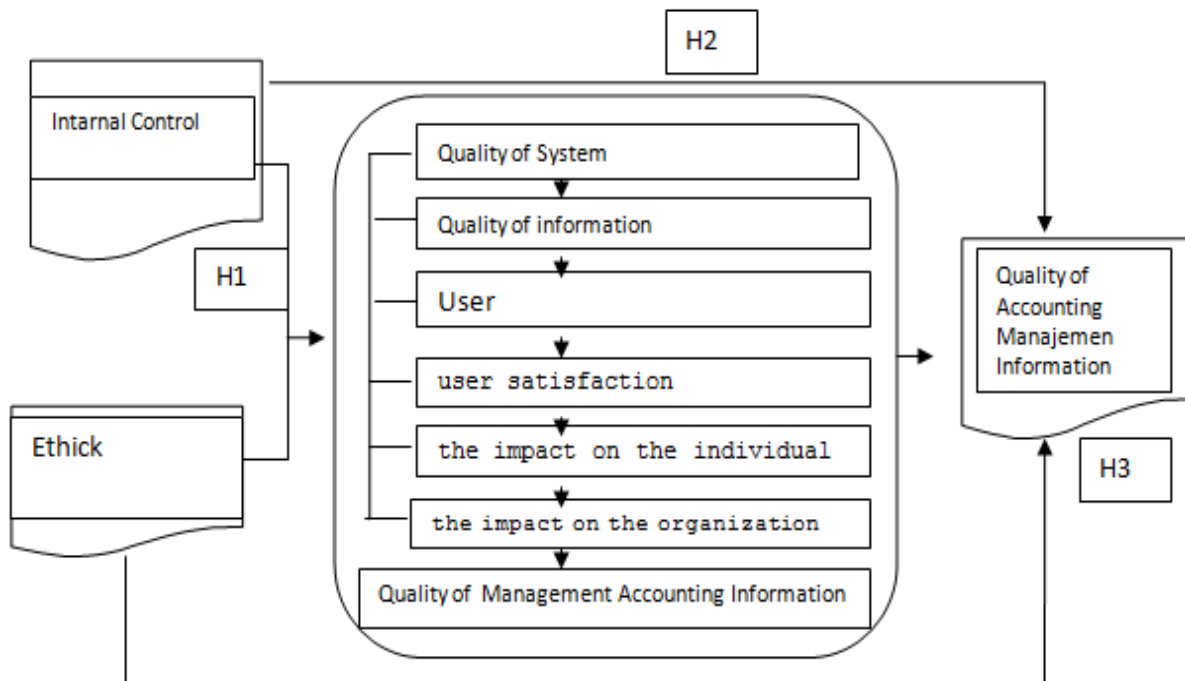
Means as a method of internal control, policies and procedures designed and influenced by the board of directors, management and employees to provide reasonable assurance that the activities and facilities of accounting information systems function naturally to organize the activity of the inputs, processes and activities in order to generate accounting information quality and storage activities. Dimensions Internal controls and indicators are: (1) General Control, consisting of (Hoopwod, 2010: 149), the organization plans transaction processing, general operating procedures, features ekuipmen control, control over access to ekuipemn and data. (2) Control application, comprising: an input control, process control, control output.

Ethics is the science which deals with human morality or about the extent to which the relationship with morality, it can also be said that ethics is the science of moral behavior meyelidiki tingka Bertens (20007: 15). London and Loudon (2008 153) defines ethics as "the principle of right and wrong that can be used by an individual acting free moral agent to the make the choice to guide Reviews their behavior".

Information management system according to Hansen and Mowen (2007: 4) "The management accounting information system are prosses, they are Described by such a collecting activities, meansuring, stroring, analizing, reporting and managing information" .Horgren, Sundem and Stratto (1999: 5) defines the management information systems as "The process of identifying, measuring, accumulating, analizing, preparing, interpreting, and communicating information that help managers fulfil organizational objectives"

Quality Management Accounting information according to Duggan and Reichgelt (2006: 19) the quality of accounting information is the "quality / effective information is information that is useful for the deision to be mode" (quality / effective information is information that is useful to the decision to form) Turner and Weicgenannt (2009 492) states "means that the information quality of data REMAIN accurate, complete, current, relevant and reliable" for the next.

Figure 2. Proposed Theoretical Framework



Following hypotheses are proposed, for the future studies:

H.1: Internal control affecting the quality of management accounting information

H.2: Ethics affect the quality of management accounting information

H.3: The quality management system of accounting information affects management accounting information

CONCLUSIVE REMARKS

The model proposed in this study may explain the influence of ethics and control on the quality of management accounting information systems and the implications on the quality of management accounting information. This model will allow us to examine empirically in further research and predict whether internal control system components have been applied adequately in accounting information systems management. Results of such studies will specifically display components or dimensions of the internal control system and ethics is a major cause of weak internal control system of State-Owned Enterprises of the Republic of Indonesia.

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