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MANAGEMENT COMMITMENT AND ACCOUNTING INFORMATION SYSTEM

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Abstract

This article aims to determine management commitment part of the accounting information system. Accounting Information System is to collect, record, store, and process data to produce information in decision making. The success of accounting information systems through: (1) the planting of pride (pride), trust (faith), and respect to the user with good acting and direction (idealized influence). (2) increase user confidence in the use of accounting information systems to articulate an appealing vision and describes a high-level expectations and optimism user the ability to use accounting information system - inspirational motivation. (3) providing training and advice (mentor) to their followers and provide support individually by listening, paying attention to the needs of users of accounting information system - individualized consideration Therefore top management does not lose focus managerial, to provide role models and play an active role in the implementation of decisions and fully engaged in the process of working with real action.

Keywords: Commitment Management, Accounting Information Systems

INTRODUCTION

Accounting information according to Warren et al, (2012:3) provided by accounting through processes or phases that begins from the determination of the required information, then designing a system of accounting information in accordance with the needs of users, recording economic data into the accounting information system, and concludes to provide accounting information. To meet these objectives the role of accounting information system is processing

the input data , store data , provide information on users and controls all the processes (Azhar Susanto, 2008:11) .Quality accounting information is used to assist the users of information useful in making decisions (decisions usefulness) (Gellinas, 2012:19; Shipper and Vincent, 2003: 98). Quality information will enhance understanding of the quality of management in view of the changes that occur both inside and outside the organization that can quickly and accurately respond to changes arising (Azhar Susanto, 2008:11).

Quality of accounting information which can provide benefits in the form of an opportunity to do things faster, more correctly (effective) and cheaper (efficient) (Azhar Susanto, 2008:12). Accounting information quality can lead to decisions taken by the user is not qualified so can result in losses (Huang et al., 1999). The wrong decision can in turn lead to additional costs, adding a longer time, lower the reputation of the organization, causing difficulty in identifying opportunities, as well as lost opportunities (Baltzan, 2012:209). The information produced by the accounting information system is not just the financial statements, but all the information that support increased productivity, efficiency and control (Azhar Susanto, 2008:11).

In practice, masih` many problems occurred in accounting information systems that are not relevant to non-business entities such as accounting information system applied to SOEs still bad proved inaccurate recording and reporting process is not in accordance with the former SOE SOE Minister Metri (Dahlan Iskan, 2012). Obviously the conditions relating to the problems in the quality of input data and the application of accounting information systems above require attention from management in the organization, management must demonstrate its commitment in the determination of the data inputted into the accounting information system, because without the commitment of management, there is no data input quality (Hubley, 2001; Adelman, 2009), which is needed to produce quality information (Kimbal et al., 2008). Management commitment is needed in determining the scope of data quality clear because not all data need to be connected to the accounting information system (Vodapaali: 2009).

Furthermore, Cooper (2006) states that management commitment is essential so that the top management and other resources can receive feedback well, and achieve the expected goals of the organization. Similarly, according to Kimball et al. (2008: 18) should participate in the implementation of management information systems in order to feel they have and find common ground. Confirmed by Deming (1982) that the top management is responsible for 94% of the quality problems existing information systems both in small and large business organizations, both public and private sectors (Njie et al., 2008). Management commitment is a commitment in the long term that refers to the objectives, forms of cooperation and responsibility for implementation of a project (Kontio et al, 1998), and it is necessary for the implementation of information systems, due to the implementation of accounting information

systems not only effort that requires financially a certain time, but must continue to go on (Rainer and Hall, 2003). The implementation of an information system expensive project (Dyba, 2005) that requires a lot of investment of resources, namely time, money and effort (Ashfaq, 2007). Lack of leadership involvement in the process is likely to face a crisis will be greater continuity (Dyba, 2005).

With the information system is the best and the most dynamic project team though will not automatically reach the goal if top management does not participate actively (Dias, 2004). The absence of confidence and strong support from top management to perform, execute a predetermined policy objectives cannot be achieved without the active participation of the management will not get the results of a successful information system development (Schwalbe 2006; Ashfaq, 2007). Management failure caused by human factors will give a negative impact, namely the involvement and interaction of brain-ware to information systems such as the incompatibility of cultures new work, the policy use of information systems, as well as the limitations of expertise, here humans contribute significantly to optimizing the use of information systems (Lamb and Kling, 2003). Human (brain ware) is an important component of information systems as users and developers of information systems and information systems as well as components of the organization (Azhar Susanto, 2008:59). Both user, operator, systems analysts, and programmers are the ones who are.

Management Commitment

Management commitment is a leadership style where the top and middle management participate together in the creation of employment goals, determine the level of authority, and clarify the performance commitment (Chalk, 2008: 3). The manager approves the specific results to be achieved through dialogue (Chalk, 2008: 3). Management responsibility here can be described in three stages, namely the responsibility to direct, approve and responsibility to measure (Chalk, 2008: 3). According to Chalk (2008:3) definition of management commitment is "Management commitment is a style of leadership where both the manager and the subordinate Participate jointly in the establishment of work objectives, define authority levels, and clarify the performance commitments. Management commitment is an endorsement to define, defend and support the main activities from the beginning to the end of a development project (Englund and Bucero, 2006:8).

Definition of support is an active role during the lifecycle of a project. Types of activities to be undertaken by the project sponsor may be different but there are some things all the sponsors have in common, including the obligation, dedication and accomplishments, in other words, commitments (Englund and Bucero, 2006:8). Englund and Bucero (2006:8) provide an

understanding of management commitment "Commitment management is a sponsorship to define, defend, and support major activities from the start to the end of a development project. We Consider sponsorship is an active role during the project life cycle. Obviously the types of activities to be done by the project sponsor may be different. But there are some things all sponsors have in common, including obligation, devotion and achievement - in other words, commitment"

While the description of the commitment of top management according to Liker and Hoseus (2008:192) Commitment could be defined as dedication of oneself for a field goal or a relation. Real commitment requires something that psychologists call internal motivation; i.e. an individual is pushed to the goal internally. Commitment by Liker and Hoseus (2008:192) as dedicated themselves to a cause or relationship. Real commitment requires internal motivation, that individuals are encouraged for internal purposes. One should satisfy themselves through work and get energy without making the manager gave them a gift for a special behavior (Liker and Hoseus, 2008:192).

The sense of commitment in terms of management information system development can be formulated by pulling a red thread management commitment by Chalk (2008: 3) as well as by Englund and Bucero (2006:8). Where regard management commitment to the development of the information system is the participation of top management and middle management in the formulation of the purpose of development of information systems and clarify the performance commitments in documentation work plan for accountability in an effort to direct, approve, measure, support from start to.

Information Systems

The information system is a man-made system which generally consists of a series of integrated components and component -based computer users was established to collect, store and manage data and generate output information to the user (Gelinas et al., 2012:14). The information system according to Gelinas et al., (2012:14); an Information system is a man made system that Generally consists of an integrated set of computer -based components and manual components established to collect, store and manage the data and to provide output information to users.

In line with the opinion of Gelinas (2012:14), O'Brien and Maracas (2009:4) mentions the notion of information systems in more detail as follows: "Information System can be any organized combination of people, hardware, software, communications networks, the data resources and policies and procedures that stores, retrives, transforms and disseminates information in an organization. People Rely on modern information systems to Communicate with one another

using a variety of physical devices (hardware), information processing instructions and procedures (software), communications channels (networks), and the stored data (data resources) "Similarly, according to Bentley and Whitten (2007: 15) in explaining the following information systems; "Information systems in Organizations capture and manage the data to produce useful information that supports an organization and its employee, customers, suppliers, and partners. Information systems an arrangement of people, data, processes and information technology that Interact to collect, process, store, and provide as output the information needed to support an organization.

Azhar Susanto (2008:52) provide an understanding of information systems as follows : The information system is a collection of sub-systems both physical and non physical are interconnected with one another and work together in harmony to achieve one goal of process data into information. From the notions above it can be concluded that the information system is a collection of two or more sub- systems or components of physical or non-physical nature that interact and work together in harmony (integration) to process the data in order to achieve the goal of generating useful information for decision makers (users).

Accounting Information System

Definition of Accounting Information Systems according to Romney and Steinbart (2006 : 6) is as follows : An accounting information system is a system that collects, records, stores, and processes the data to produce information for decision makers. Accounting information system is a system that collects, records and processes the data to generate information for decision-makers (Romney and Steinbart, 2006: 6). Meanwhile, according to Bodnar and Hopwood (2004:3) definition of Accounting Information Systems are as follows, Accounting Information System is a collection of resources, such as human and equipment designed to alter financial data and other data into information.

Such information is communicated to decision makers. Then further Azhar Susanto (2008:72) gives a definition of Accounting Information Systems (AIS) as follows : Accounting Information Systems can be defined as a collection (integration) of sub-systems / components both physical and non physical are interconnected and cooperate with each other in harmony to process transaction data related to financial problems into financial information.

According Bagranoff et al., (2010:8) understanding Accountancy information system is as follows: An accounting information system is a collection of the data and processing procedures that creates the needed information for its users. AIS as a set of components that collect accounting of data, store it for future uses, and process it for end users.

Accounting information system as data collection and processing procedures that create information needed for its users. Accounting information system as a set of components that collects accounting data; store it for future use and processes for end users (Bagranoff et al., 2010:8).

Based on the theories put forward, it can be concluded that the accounting information system is a collection of sub-systems or components of both physical and non physical are interconnected in harmony to process financial data into financial information.

Accounting Information System Components

Accounting information system has a component that consists of hardware, software , brain ware, procedures, databases, and network communication technology (Romney , 2006; O'Brien , 2005; and Azhar Susanto, 2004;).

Hardware

O'Brien and Steinbart (2009:30) state that the hardware is all the physical devices and materials used in the process of information. In particular this includes not only machines such as computers and other equipment, but also all the media data. Media data is a tangible object to the data recorded, may be sheets of paper on magnetic or optical disks. Similarly, according to Jogiyanto (2005:4) giving understanding of the hardware as follows; "Hardware is hardware in a computer system that is physically visible and can be touched".

According to Azhar Susanto (2010 : 15) the hardware is the physical equipment used to collect, enter, process, store and retrieve the data processing in the form of information. Hardware component information system includes a system unit, consisting of Processor, Memory, Bus, Cache , Driver card ; an input device (input device) and the output device (output device) (Azhar Susanto , 2010: 15-92 and Baltzan (2012 : A1) :

Software

Baltzan (2011:A1) says that there are two main categories of information technology (information technology) hardware and software. Software is a collection of hardware executes instructions on the production of specific tasks. O'Brien and Steinbart (2009: 31) states that the software is composed of all the information collection process instructions. The general concept of software does not only consist of a collection of programs called the operating instructions, which a landing and controlling computer hardware, but also a set of instructions that we call the information process procedures needed people. The resources consist of software resources of system software, application software and procedures.

According to Azhar Susanto (2010:15) is a collection of software programs that are used to run the computer. The program is a series of computer commands systematically arranged. Software includes operating systems, interpreters, and compiler. Operating system (operating system), serves to control the relationship between the components installed in the computer system. Interpreter and compiler, is software that acts as an interpreter language understood by humans into the language that computers understand. Interpreter and compiler is a package. Interpreter translates the computer program per command so that the command used when creating the program. Compiler translates once so used when the program is finished or tested (single file) (Azhar Susanto (2010:15-20) and Baltzan (2012:A12-A13)

Brainware

Brainware is an important part of the component of Accounting Information Systems. Brainware is a resource that is involved in making accounting information systems, data collection and processing, distribution and utilization of information (Azhar Susanto, 2008: 75). Brainware grouping according to Bentley and Whitten, 2007: 45 and Azhar Susanto,(2008: 75) is as follows :

a) Owner Information Systems (systems owners)

Sponsor is on the development of accounting information systems within an organization. System owner is responsible for the resources including human resources and costs required in the development of accounting information systems. Additionally system owners responsible for the availability of time to be used for development and is responsible for the maintenance of information systems. System owners acting as the determinant in establishing whether or not received information systems in organizations.

b) User Information Systems (systems users)

Users of information systems are those that use accounting information system has been developed (end user). User information systems (systems users) determining the organizational problems to be solved, the opportunity should be taken, need to be met, and the constraints of business (business process) to be included in the accounting information system.

c) The designer of Information Systems (systems designers)

The system designer translates user requests and provides technical solutions on the constraints faced in the client organization. The activities are to design (design) file, database, input, output, network interfaces and programs to meet the needs of the user. System designers

must also be able to integrate technical solutions for work or everyday user activities. System designers are grouped into groups of managers are supervisors, managers and executives are using SIA as a source of information in the decision-making process as well as systems analysts, that is, those who analyze and design information systems accounting.

d) Information System Builder (systems builders)

Builders build the information system components of information systems based on the specifications of the system designers. The group that entered into the system builder is

- The communication experts, to analyze communication in SIA, identifying shortcomings, designing or revising.
- Administrator data base, ensure the database is used in accordance with user needs.
- Programmer, create a program appropriate referral systems analyst
- Operator, operates the application of Accounting Information Systems
- Librarian, storing and securing documents and backup software.

Then brainware the resources associated with those (people) who are involved in the implementation of information systems.

Procedure

Understanding the procedure according to Azhar Susanto (2008:263) is a series of activities of the activities carried out repeatedly in the same way based on certain rules for running an information system. The procedure will eventually become guide organizations in deciding what activities to do to perform its functions. This procedure cannot be programmed, while procedures that can be programmed to be turned into software. Important procedures of the organization so that everything can be done uniformly. Given adequate procedures it can to control the activities of the organization.

Database

Bentley and Whitten (2011:518) explain that a database is a collection of interrelated files. The key word is interrelated. A database is not merely a collection of files. The records in each file must allow for relationships to the records in other files. According to Bentley and Whitten (2011:518) the database is a collection of files that are interrelated. The key word is interrelated. The database is not just a collection of files; records in each file must be associated with data in another file.

McLeod and Schell (2007:124) a database is a collection of files. The general definition of a database is that a database is the collection of a firm's entire computer -based data. A more

restrictive definition of a database is that a database is the collection of the Data under the control of database management system software. According to McLeod and Schell (2007:124) is a collection of database files. The general definition of a database is a collection of all computer - based data company. More specific definition is a set of data that is under the control of database management system software. Scott (2001:349) gives a definition of the following databases, a database is a computer file system that uses a way of organizing a particular file, intended to accelerate the renewal of each record, and updating simultaneously on record related, as well as to simplify and accelerate access to all record through the application program, as well as fast access to stored data should be used together to read to the preparation of routine or special report or investigation. While the database according to Azhar Susanto (2004:205) is a collection of related data and logically arranged. Data are numbers, letters or anything that can be used as input in the process to produce the information. The database is said to be good if it has the function of data recovery, integrated, have a data security system , multi- access, has a system of authorization data, and has a data processing system either on-line or off-line.

Communication Network Technology

Telecommunications system is a collection of hardware and software that is compatible arranged to communicate information to another location. According Baltzan (2012:B1), the telecommunications system allows data transmission over public or private networks. Network communication system is made by connecting two or more devices and set a standard methodology that can communicate. Then O'Brien and Steinbart (2009:32) explain that: The concept of network resources emphasizes that communications technologies and networks are fundamental components of all resource information systems. Network resources are include communications media, and network infrastructure.

Characteristics of quality information system according DeLone and McLean (1992) are ease to use, system flexibility and ease of learning. Wixom and Todd (2005) characterize the quality of the information system are reliability, flexibility, integration, accessibility and timelines. Further, characteristics of the quality of the information system according to Horan and Abhichandani (2006) are a utility, reliability, efficiency, customization, and flexibility. Sedera et al. (2004) measured the quality system with Ease of use, Ease of learning, user requirements, system features, System Accuracy, Flexibility, Sophistication, Integration and Customization. The quality of accounting information systems can be accessed through the performance of the Transaction Processing System (TPS), the criteria of the cycle of transaction processing, information systems integration, information systems adaptability and accessibility of information

systems. Where these points into a dimension of quality of accounting information systems in this study.

Influence Commitment to Quality Management Accounting Information Systems

Factors that are key to the success of accounting information system the main thing is the support and continuing commitment of the leadership of the organization (Siakas and Georgiadou, 2002), because the accounting information systems is not an activity that is one-stop shopping (Vodapaali, 2009) but it is a process improvement continuously (Ashfaq, 2007), during the life cycle of information systems, as there are a series of decisions that must be taken when implementing and perfecting information system (Dias, 2004). Cooper (2006) state that management commitment is important in the implementation of accounting information systems, so that the top management and other resources can receive feedback well, and achieve the expected goals of the organization. Similarly, according to Kimball et al. (2008: 18) in the implementation of accounting information systems, top management should participate in its implementation in order to feel they have and find common ground in its implementation. So that without the active participation of management will not get the results of a successful information system development (Schwalbe, 2006; Ashfaq, 2007).

Commitment of top management is very important, without the commitment of the top management of many projects the implementation of information systems will fail because top management is a major supporter in the implementation of information systems in terms of guaranteeing the availability of adequate resources that fund, human resources and visibility of information systems implementation (Schwalbe 2006:66).

According Liker and Hoseus (2008:192) states that the commitment of top management as the dedication of self to a destination in a way to motivate members of the organization to achieve these objectives. Top management must play an active role during the life cycle of information systems (Englund and Bucero, 2006:8). So it can be said that the commitment of the top management in the development of information systems is a top management participation in the development and maintenance of the information system responsible for directing effort, agreeing, measuring, and supporting the development and maintenance of information systems as a form of active participation of top management and middle management. Efforts are made through a way of ensuring the availability of resources needed for the development and maintenance of accounting information system, appoint the management representative to coordinate activities in the maintenance (Data Quality Protocol, 2006), ensure that the corrective action has been repaired, approved funding for maintenance

and repairs, reviewing the development of the management team and consultants (Cooper, 2006:2).

The theories mentioned above is supported by the results of research and Yetton Sharma (2003), Sabherwal et al. (2006), Vodapalli (2009) , Koronios et al. , (2008) and Kerr (2004). Sharma and Yetton (2003) give a conclusion on research, management commitment (management support) to be one of the critical factors in the successful implementation of accounting information systems. There is a strong relationship between management commitments through management support to the successful implementation of accounting information systems Similarly Sabherwal et al., (2006) which gives conclusions on the results of his research that there is a relationship which represents the success of an information system that is top- management support for information systems. Vodapalli (2009) shows also the results of empirical research that an important factor in the implementation of accounting information systems are methodologies and management project, a vision and a clear plan, management commitment and sponsorship, as well as data management and data quality.

Koronios et al., (2008) presents the results of his research that there is a critical factor in the successful implementation of information systems, namely management commitment. In line with the results of previous studies that the management's commitment to contribute to the successful implementation of accounting information systems. Importance of management commitment to the implementation of an organization's information system is confirmed Kerr (2004), which suggests the implementation of the Information System requires proactive management of the organization, namely the commitment of top management.

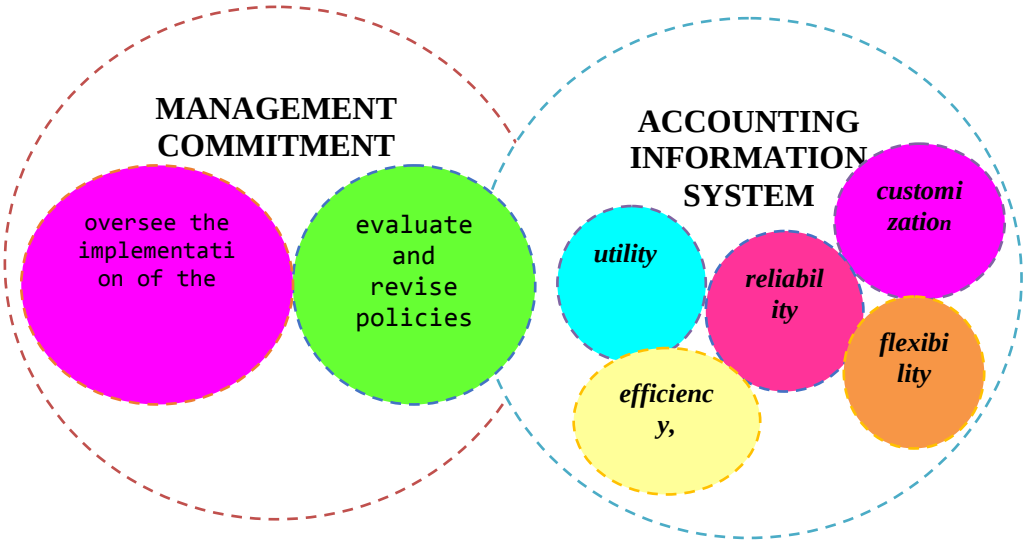
Based on the theories as a concept in the study mentioned above and some of the results of recent research that supports this theory and based on this premise can be said that the commitment of top management affect the quality of accounting information systems.

According to O'Brien and Steinbart (2009:32) the concept of network resources emphasizes that communications technology and networks are fundamental components of all information system resources. Network resources included are communications media, and network infrastructure. Accounting information systems relying on telecommunications such as data processing online (online processing). Network communication technology is necessary if companies require higher data accuracy, faster data communication, data transfer distance away and a lot of user data. Communication that occurs between multiple parties that communicate should be facilitated by the infrastructure of the telecommunications network (Azhar Susanto, 2010: 94-108).

Data transmission using a system called the electronic transmission of data communication Jogiyanto, (2005: 303). The term network is used if at least two or more devices

are connected to one another. To communicate data from one place to another three elements of the system that should be available are the source of the data (source), the transmission medium (transmission medium) that carries data transmitted from the data source to the receiver element (receiver). If one of the elements does not exist, then the communication will not be performed (Jogiyanto, 2005:304).

Figure 1: Framework Mind



CONCLUSION

Management commitment influences the accounting information system. If the accounting information system is not committed, the management does not work optimally and will influence the decisions of top management because during this time the management is not committed to the maximum in conducting a review of the accounting information system maintenance activities. Top management should be responsible for developing a long-term strategic view on a change in the organization, which is responsible for managing the change and pay full attention on issues of human and organization and how information systems can affect the way in which the work is organized. This indicates that the internal control system that controls the organization as an accounting information system, should be running as it should be. Commitment of top management is the most important criteria for the assessment of the success or failure of implementation of accounting information systems, because by having a strong commitment of the top management will be easy to overcome the deficiencies in the implementation of the accounting information system.

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