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INFLUENCE OF CHANGE MANAGEMENT AND MANAGEMENT COMMITMENT ON IMPLEMENTATION OF ERP SYSTEM & ITS IMPACT ON QUALITY OF ACCOUNTING INFORMATION - A SURVEY OF BUMN COMPANIES IN BANDUNG

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Abstract

This study was conducted to determine the influence of management commitment and change management on the implementation of ERP systems and their impact on the quality of accounting information. Where the ERP system is a computerized system that allows the management of all resources in the base organization's overall enterprise. The usefulness of this research is to develop science and problem solving. The results showed that there was a significant effect of management commitment and change management to the implementation of the ERP system and an indirect impact on the quality of accounting information. Meanwhile, if viewed from the side of the relationship, there is a strong relationship between management and change management commitment to the implementation of the ERP system, and there is a strong relationship between the implementation of the ERP system with the quality of accounting information.

Keywords: Commitment management, change management, ERP systems, accounting information quality

INTRODUCTION

Information system is a component in an organization and is a tool that can provide information to all interested parties. Information system is a component of the organizational components - components of the information system is also essentially a component of the organization

(Azhar Susanto, 2013: 62).In its development, computer-based information system is a set of hardware and software designed to transform data into useful information (Bodnar and Hopwood, 2006: 6). Further suggested by Bodnar that there are several types of information systems that utilize the computer system of electronic data processing (EDP), data processing system (DP), Management Information Systems (MIS), Decision Support System (DSS / DSS), Expert System (ES), Executive information System (SIE) and the last, accounting information systems (AIS).

System data processing (DP) / transaction, Management Information Systems (MIS), Decision Support System (DSS / DSS), these three systems are developed without a master plan. The emergence of this system in response to different needs. (Mc. Leod, 2008: 15). Enterprise resource planning system (ERP System) is a computer-based system that enables the management of all resources in the company on the basis of the entire organization. (Mc. Leod, .2008: 15). Enterprise Resource Planning as an integrated set of programs that provide support for core organizational activities such as manufacturing and logistics, finance and accounting, sales and marketing, and human resources (Aladwani M, 2001: 266).

Ehie and Madsen (2005) defines ERP system as an integrated software solution that includes a wide range of business processes that enable the company to gain a holistic view of the business enterprise. An ERP system allows the integration of functions, the business division in 2 things: 1) the exchange and flow of information, 2) the integration of various business functions such as accounting, finance, human resources, operations, sales, marketing, customer information and even collects, processes, and storing data and providing information for managers and outside parties who need it. Likewise, according to Azhar Susanto (2010: 233) that the purpose of ERP is to integrate information across the enterprise organization and remove the relationship between computer systems are expensive and ineffective.

Application of accounting information systems are expected to produce quality accounting information (Azhar, 2013; 16) and, must meet the criteria of quality information that consists of multiple dimensions Accurate, Relevant, Timely, and Complete (Azhar, 2013: 13) (Ulrich J, 2012; 19). Accurate accounting information can be interpreted that truly reflect the situations and conditions. Relevant means that the accounting information produced completely in accordance with the needs. Timely means that the accounting information available at the time the information is required. Complete means that the accounting information produced has been as complete as desired and needed (Azhar, 2008: 13).

If accounting information is not qualified, then it can help management in decision making. If the information is not accurate or complete, people will make bad decisions, cost thousands or millions of dollars. If the information is not relevant, cannot make a decision at a

certain time, or complete also difficult to understand may provide little value in the company. (Ralph M. Stair, 2009: 6).

Some of the phenomena that occur in connection with the commitment of management, change management, system implementation, and the quality of accounting information. 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. (Berry Karlis, GM Finance IT and PT. Avesta Continental Pack, 2011). Additionally Hermawan Hosein, Chief Technology Officer Sinarmas Securities (2011) suggests, network quality in this country has been unable to keep pace, resulting in frequent occurrence of data packet loss and network degradation is not conducive to a transaction that requires punctuality as securities trading through e-trading system . There are still many small banks to manipulate the financial statements (window dressing) and for the major banks there is also a financial statement manipulation (window dressing). Said Budi Rohadi, Deputy Governor of Bank Indonesia (2010). Agency for State Financial Accountability (BAKN) DPR explained, the report Pemerika Agency (BPK) Semester I In 2013 there are many records found financial irregularities at the 21 state-owned enterprises (SOEs). "In antranya not even have a good financial governance," said the head of the House of Representatives BAKN, Sumarjati Arjoso, in the House of Representatives on Wednesday (20/11).

Linkage with the quality of accounting information, there is the phenomenon of bad financial reports in several ministries / agencies. As stated by Agus Martowardojo (2013): The Government recognizes there are currently 10 ministries / institutions that have a poor quality of financial reports. This is certainly counterproductive to efforts to budget spending quality feel to the community. "

This research was conducted at the state-owned enterprises (SOEs) whose activities serve services. This is done because of the many phenomena that exist in the state-owned enterprises (SOEs), while the property owned by the state was quite large. According to Dahlan, the performance of SOEs to be highlighted. Among them, with total assets of Rp 2,500 trillion penetrated almost, turnover is only Rp 100 trillion. Dividends paid even less, around Rp 28 trillion. Meanwhile, he is suspicious, unproductive state-owned assets was definitely a big number. Former Director of the State Electricity Company estimates amounts to trillions of dollars. (Dahlan Iskan, 2011).

Statement of the problem

Based on the description that has been stated previously, the formulation of the problem is how big Effects of management commitment and change management to enterprise resource

planning systems implementation / Enterprise Resource Planning (ERP) and its impact on the quality of accounting information.

Objective of the study

In relation to the previous formulation of the problem, the study aims

- To analyse influence of top management commitment and change management on enterprise resource planning systems implementation.
- To analyse impact of enterprise resource planning systems implementation on the quality of accounting information.

LITERATURE REVIEW

Enterprise Resource Planning (ERP) System

Many experts define or provide an understanding / definition of Enterprise Resource Planning System (ERP). Enterprise resource planning system (ERP System) is a computer-based system that allows the management of all the resources of the company on the basis of the entire organization. Mc. Leod, (2008: 15) (Romney, 2012: 56). Enterprise resource planning system is a system that creates a set of highly integrated systems, which can lead to many business benefits, (Stair & Reynolds, 2010: 356). Enterprise resource planning (ERP) is a model of an information system that enables organizations to automate and integrate core business processes. (James A. Hall, 2011: 31).

Gelinas (2008: 33) argues that the Enterprise Resource Planning System is a software package can be used for the core systems needed to support the system entrerprise support system companies. Ellen F. Monk and Bret J. Wagner, (2009: 1) argues that Enterprise Resource Planning (ERP) programs are core software used by companies to coordinate information in every area business.ERP (pronounced "ERP") program helps to managing enterprise wide business processes, using a common database and a management reporting tool.

Management commitment

Organizational commitment is a sense of identification, engagement, and loyalty expressed by an employee / management of the company (Ivancevich, et.al, 2008: 184), (Luthan 2011: 148) employee commitment to the organization is one of the working attitude, which reflects how one's feelings (likes or dislikes) to where he worked. (Robbins, 2006: 229). Top management's commitment to contribute to the implementation of information systems with the participation of top management and middle management in the formulation of objectives and describes the

application of information systems as a form of active participation of top management and middle management (Englund & Bucero 2006: 8)

Top management's commitment to contribute to the implementation of information systems with the participation of top management and middle management in the formulation of objectives and describes the application of information systems as a form of active participation of top management and middle management (Englund & Bucero 2006: 8). Top management commitment and support: top management's willingness to provide the necessary resources and authority to the successful implementation of the project .. (Hemanth K. Mukkamala 2013: 265

Change Management

Change Management is the management of resources in order to achieve organizational goals with better performance. (Zulkipli Hasan, 2012). Change management is the application of a set of tools, processes, skills, and principles for managing people involves a lot of changes with key players and stakeholders to achieve the required outcomes of the project changes or Initiative (Hemanth K. Mukkamala 2013: 265).Organizational change is the shift of the actions of an organization of the conditions prevailing now, heading into the future state desired in order to increase its effectiveness (Winardi, 2013: 2).

Quality of Accounting Information

Quality of information as information that is suitable for use by consumers or users. The quality of information has a characteristic that can meet or even exceed the expectations of customers or users of the information available. Kahn et al (2002: 185). According to Gelinas et al. (2012: 19) that the quality of information that is useful for decision makers. User specific information in order to determine the quality of decision quality by providing additional emphasis on relevance, timely, accurate and complete.

Objectives of ERP system

Enterprise Resource Planning system (ERP) is a concept for planning and processing resources of the company in the form of an integrated package of application programs and multi-module that is designed to serve and support functions within the company. Allowing you to work more efficiently and to provide better services for consumers, which ultimately may result in added value and provide maximum benefit to all stakeholders of the company. (Santo and Suparto 2009: 27)

Dimensions used in the study

Here will be described on the respective dimensions of the object under study is started from the ERP system implementation, management commitment, change management and quality of accounting information.

ERP system implementation

In applying / implementing ERP systems will certainly use the guidelines, guidelines that are used are called module and this is what will determine whether the implementation of the ERP system has been implemented in accordance with the guidelines / the module. According to Ellen F. Monk and Bret J. Wagner (2009: 28) The basic function of each module are as follows: 1) Sales and Distribution (SD) 2) Materials Management (MM). 3) Production Planning (PP). 4) Quality Management (MQ). 5) The Asset Management (AM). 6) Human Resources (HR). 7) Project System (PS). James A. Hall, (2011: 31) argues Enterprise resource planning (ERP) is a model of an information system that enables organizations to automate and integrate core business processes. ERP package sold to the client organization in modules that support standard processes. Some common ERP modules include: Asset Management, Financial Accounting, Human Resources, Industry-Specific Solutions, Maintenance, Production Planning, Quality Management, - Sales and Distribution, - Inventory Management.

Romney (2012: 57) argues Typical ERP Modules include; Finance (general ledger and reporting system), Human resources, Order to cash (revenue cycle), Pay for Purchases (expenditure cycle), Manufacturing (production cycle), Project management - cost, customer relationship management - sales and marketing, System tools - a tool to build a master data file. Azhar Susanto, (2010: 234) The advantage of using the system (software) ERP either directly or indirectly is to increase efficiency, improve the integrity of the information for better decision making and menimgkatkan speed of response to customer demand. Romney (2012: 57) argues that an ERP system, with a centralized database, providing significant advantages:

- An ERP system providing an integrated, large enterprise, a single data display organization and financial situation.
- Data is entered / captured or typed only once.
- Management gains greater visibility in all areas of the company and greater monitoring capabilities.
- Organizations gain better control acces. An ERP can consolidate multiple permissions and security models into a single data access structure.
- Procedures and standardized reporting across all business units.

- Customer support increased since the advent of employees can quickly access commands, available inventory, shipping information, and details of past customer transactions.
- Manufacturing receives new orders in real time, and automation of manufacturing processes leading to increased productivity.

According to O'Brien (2011: 324) The ERP system can generate significant business benefits for the company. Many other companies have discovered the value of key business in the use of ERP in some basic ways:

- Quality and efficiency. ERP creates a framework to integrate and enhance the company's internal business processes that result in significant improvements in the quality and efficiency of customer service, production, and distribution.
- Cost reduction. Many companies reported a significant reduction in transaction processing costs and hardware, software, and IT support staff compared with legacy systems that are not integrated replaced by their new ERP system.
- Helps decision-making. ERP provides vital cross-functional information on business performance quickly to managers to significantly improve their ability to make better decisions at the right time throughout the business enterprise.
- The activity of the Company. Many departments implement an ERP system unused.
- Limiting functional business processes, information systems, and information resources.

Management Commitment

According to Chalk, David N., (2008: 3-5) Measurement of management commitment are: 1 steer 2 approved, and. Measure 3. Distinguishes commitments to three indicators, namely: 1) affective commitment, emotional feelings for the organization and the belief in its values. 2) normative commitment to stay with the organization for moral reasons or etika.3) ongoing commitment, the perceived economic value of sticking with an organization when compared with leaving the organization. (Meyer & Allen, 1997) (Karadal 2008), (Snape et.al 2008) (Robbins 2011).

Change Management

Gibson, (2012: 498) describes the planning and management of change in a systematic process of introducing a new structure, behavior, and technology to achieve the goal. According to Hedman and Kalling (2002) change is a change in the time that is refreshing and may involve costs. Change management is very important and it starts from the beginning of the project and continues throughout the project life cycle. Organizational culture and structural change must be managed (Falkowski et al, 1998), including changes in people, organizational and cultural

change (Rosario, 2000;. Nat et al, 2001). There is a need to realize the difference between organizational culture and geographical perspective, so it is important to understand the characteristics of the business and the need for a culture conducive to change.

Quality of Accounting Information

According to Gelinas et al. (2012: 19) that the quality of information that is useful for decision makers. User specific information in order to determine the quality of decision quality by providing additional emphasis on relevance, timely, accurate and complete. Ralph M. Stair (2009: 7) suggests that the characteristics of valuable information include: Accessible, Accurate, Complete, Economical, Flexible, Relevant, Reliable, Safe, simple, timely information, and Diverifikas.

James A. O'Brien (2010: 351) argues that the characteristics of quality information consists of three dimensions: time, content and Forms. James A. Hall, (2011: 13) argues that regardless of the physical form, information that is useful to have the characteristics of Relevance, Accuracy, Timeliness, Completeness, Brief, information should be collected in accordance with user needs.

Influence of management commitment and change management on implementation ERP system and its impact on Accounting information Quality

Research conducted by Bhatti, (2008: 10), and Solomon Ainin Dezdar Shahin, (2012: 23), the main finding of this analysis is that the project management, business process re-engineering, user training, change management, top management support, effective communication, teamwork, engagement, consultants' user involvement and clear objectives found to be essential to the process of ERP implementation. Both the acquisition and implementation of processes to share five common factors: top management support, effective communication, teamwork and composition, user involvement and the use of consultants. Christopher (1999: 33), the result is that the analysis is performed in Threads and Statco cases revealed that, in addition to standard project management CSFs such as top management support and clear business vision, factors specific to the implementation of such legacy systems, ERP strategy, change business processes, and ERP software configurations-have an important influence on the implementation process and results.

Top management support is widely used among the critical success factors, attention is needed in the implementation of the project, because the project approval is dependent on them. Their commitment is also necessary because it ensures a smooth change management and launch systems. (Bingi, 1999;. Buckhout et al, 1999;. Well et al, 2001;. Al-Mashari et al,

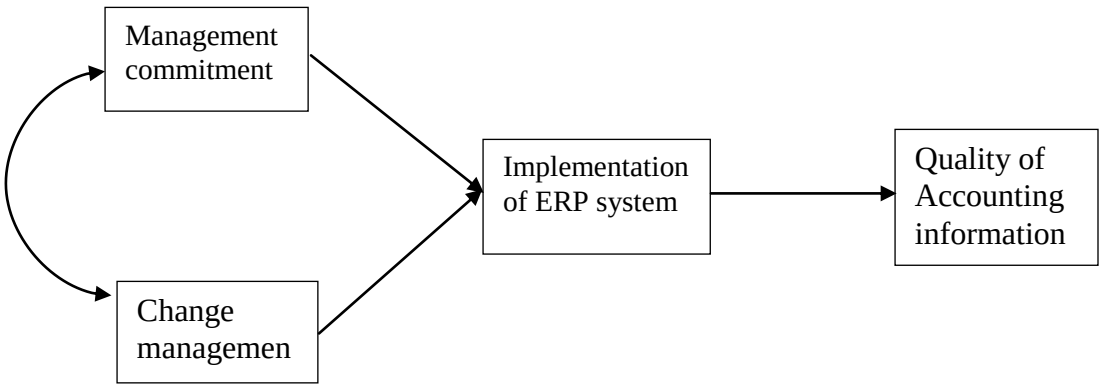
2003). The involvement of top management not only while the entire project, their involvement is limited after they have purchased the ERP system, allocate the necessary resources and put a different team and consultants. The project team has a virtually free hand in the implementation process and requires the project to be completed within the period imposed by top management (Woo, 2006).

Successful change management can drive the process of implementation of the positive dimensional for an organization to obtain the benefits provided by the system, where the lack of adequate change management strategies can lead to failure or negative influence on the process of ERP implementation. Shellybrown (2009), Syed Iftikhar et al, (2011: 294)

Oana Velcu Research, (2007: 1316) suggest that the company which has led the technology motivation feel "increase in the completion time accounting service" as the benefits of internal efficiency, "faster response to changes in the business" as a customer benefit, and financial benefits in terms of increased other efficiencies. Mathias Gboyega Ogundeji (2014: 78) found significant use of enterprise resource planning systems in processing accounting information in Nigeria Oladipupo Muhrtala Tijani. Charalambos Spathis and John Anaiadis, (2005: 195) found signifacantly ERP system contributes to increased flexibility in the provision of information, effective monitoring and exploitation assets renenue Univercity and flow-spending, and making better decisions. Joseph F. Brazel, Li Dang, (2005: 20) ERP systems seem to allow managers more discretion over accounting information, the reliability of accounting information (eg, ratio) were used to evaluate the performance of the ERP post-adoption be good.

From several previous studies that have described the researchers tried to create a framework of thought. Framework that can be presented in this study is the commitment of management, change management has an influence on the implementation of the ERP system and have an impact on the quality of accounting information, can be described as follows in Figure 1.

Figure 1 Research Framework



METHODOLOGY

To obtain the results of the study in accordance with the purpose of research, then conducted two types of analysis, descriptive and verification analysis. Descriptive analysis to explain the characteristics of the studied variables in order to support problem-solving to obtain advice operationally. Verification analysis was then performed by using path analysis (path analysis) in order to answer the problem formulation, and answer the hypothesis. Path analysis is an extension of multiple linear analysis or path analysis using regression analysis to estimate the causal relationship between variables (causal models) that have been previously set theory (Imam Ghozali, 2012: 249).

Operationalization of variables can be done by looking at the dimensions of the commitment of management, change management and implementation of Enterprise Resource Planning (ERP) as well as the quality of accounting information. As defined by the concept, operationalization of variables is an act of formulation variables to the development of indicators attached to these variables. The dimensions of each variable is the dimension of the existing management commitment in this study is affective commitment, continuous, and normative. Dimension variables used in the management of change is structural, behavioral and technology. Dimension variables used in the implementation of the ERP system is a module that is used in the ERP system and the advantages of ERP systems. accounting information quality dimensions are: relevant, accurate, precise, time, complete.

The indicators in this study were measured using an ordinal scale based on the Likert scale. Sugiyono (2008: 133) that further describe His answer of each item using a Likert scale instrument has a gradation from very positive to very negative, so the answer will be given a score by means of: (a) strongly agree / very high / always / very positive will be given a score of 5; (b) agree / high / often / positive, will be given a score of 4; (c) less agree / moderate / sometimes / neutral, was given a score of 3; (d) do not agree / low / almost never / negative, will be given scores 2, and (e) strongly disagree / very low / never / very negative, given scores 1.
The population is a whole group of people, events, or the interest of researchers who want to investigate.

The sample is a portion of the population, the sample consists of a number of selected members of the population (Uma Sekaran, 2006: 121). Based on this definition, the study sample population and the entire company is state-owned enterprises (SOEs) in the city of Bandung. While the unit of observation (observation) or respondents consisted of: (1) marketing manager / sales, (2) production manager, (3) financial managers, (4) human resources manager (5) managers of information systems / IT.

In order to ensure that the measure is both logically made, the thing to do is analyze the item responses to the questions reveal a variable, then the reliability (reliable) and validity (validity). (Sugiyono, 2008: 199).

To obtain the results of the study in accordance with the purpose of research, then conducted two types of analysis is descriptive analysis. Verification analysis was then performed by using path analysis (path analysis) in order to answer the problem formulation, and answer the hypothesis. To determine whether or not the effect between dependent and independent variables through intervening variables, it is necessary to test the hypothesis. Testing the hypothesis proposed using statistical tests.

ANALYSIS & FINDINGS

Descriptive analysis

Interpretation of data from respondents who had gathered in the category of the average score of respondents. Descriptive analysis is done by arranging the distribution frequencies to determine whether the rate of acquisition value (score) variables included in the category of research is very good, good, good enough, not good, not very good. The criteria for the classification made reference to the rules proposed by Omar (2000: 225) where the range of scores obtained by the following formula:

$$\text{Score Range} = \frac{\text{score highest} - \text{lowest score}}{\text{number of specifications}}$$

In this study the respondents were 32 companies with an alternative answer/weights value by 5, the lowest value is one(1) and the highest is five(5). Under these conditions, the range of scores can be calculated as follows:

$$\text{Score Range} = \frac{(32\text{x}5)-(32\text{x}1)}{5} = \frac{128}{5} = 25{,}6 \approx 26$$

Description:

The highest score = 32 x 5 = 160

Lowest score = 32 x 1 = 32

Based on the calculation of the score range that has been done, a combined score table following criteria:

Table 1: Criteria Scores

Score	Description
32-58	Very low
59-84	Low
85-110	Medium
111-136	High
137-160	Very High

Descriptive Analysis of Management Commitment, from grand respondents, management commitment variables included in the high category with a total score of 135 Descriptive Analysis Change Management, from the grand respondents overall change management variables in the category of very high with a total score of 138 variables descriptive analysis Implementation ERP system, viewed from the overall grand responder variable ERP system implementation is based on a score of respondents included in the high category with a total score of 136. Descriptive Analysis of Accounting Information Quality variable, the variable quality of the overall score based on the accounting information included in the category of respondents is very high with a total score of 139.

The analysis verification

Verification analyses performed using statistical tools that are relevant to the purpose of this study was to determine how much influence the commitment of management and change management to the implementation of ERP systems and how big an impact the implementation of the ERP system to the accounting information quality writers using path analysis (path analysis) with an alternative method of Amos .21

Correlation analysis aims to find out how much the value of the correlation coefficient between the variables commitment management (KM) and change management, ERP system implementation and the variable quality of accounting information. This calculation is performed using the software (software) IBM SPSS.21 for windows. The results of the calculations have been performed with IBM SPSS 21, the details can be seen in the following table

Table 2: Correlation Coefficients Calculation Results

Correlations

		PKM	PCM	PERP	PIAQ
PKM	Pearson Correlation	1	,529**	,673**	,395*
	Sig. (2-tailed)		,002	,000	,025
	N	32	32	32	32
PCM	Pearson Correlation	,529**	1	,730**	,669**
	Sig. (2-tailed)	,002		,000	,000
	N	32	32	32	32
PERP	Pearson Correlation	,673**	,730**	1	,536**
	Sig. (2-tailed)	,000	,000		,002
	N	32	32	32	32
PIAQ	Pearson Correlation	,395*	,669**	,536**	1
	Sig. (2-tailed)	,025	,000	,002	
	N	32	32	32	32

***. Correlation is significant at the 0.01 level (2-tailed).*

**. Correlation is significant at the 0.05 level (2-tailed).*

From Table 2 it can be seen that among the variables of management commitment to change management has a significant correlation significant at the 0.01 level with a value of 0.529. For variable management commitment to the implementation of the ERP system has a significant correlation significant at the 0.01 level with a value of 0.673. Variable management of change with ERP system implementation has a significant correlation significant at the 0.01 level with a value of 0.730.

As for the implementation of ERP systems with variable quality of accounting information has a significant correlation significant at the 0.01 level with a value of 0.536. Thus from the calculation of the correlation can be stated that there are significant commitment of management and change management to the implementation of the ERP system and have an impact on the quality of accounting information.

Hypothesis Testing

To determine whether or not the effect between dependent and independent variables through intervening variables, it is necessary to test the hypothesis. Testing the hypothesis proposed using statistical hypotheses as follows:

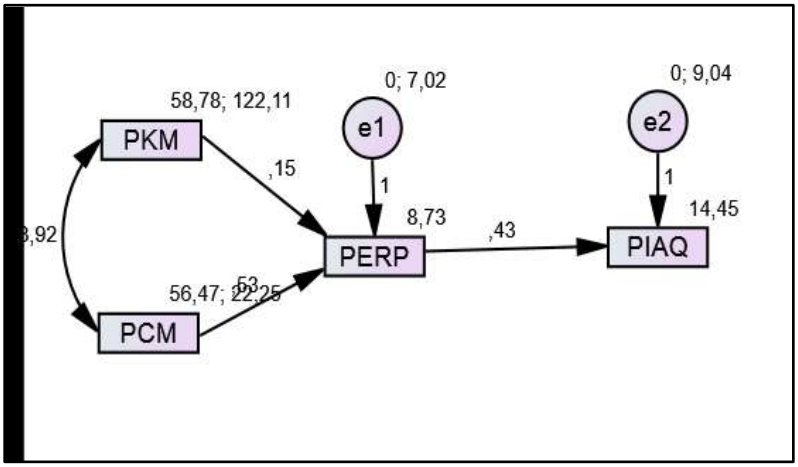
a. Commitment Management (X1) affect the implementation of the ERP system (Y)
Ho: ρ <0, Commitment Management does not affect the implementation of the ERP system
H1: ρ> 0 Commitment Management affect the implementation of the ERP system

b. Change Management (X2) affect the implementation of the ERP system (Y)
Ho: ρ <0, Change Management does not affect the implementation of the ERP system
H1: ρ> 0 Change Management affect the implementation of the ERP system

c. ERP system implementation (Y) affect the quality of Accounting Information (Z)
Ho: ρ <0, implementation of the ERP system does not affect the Accounting Information Quality
H1: ρ> 0 implementations of ERP systems affect the quality of Accounting Information.

Figure 2 gives an overview of the relationship between variables of the calculation by using Amos 21 and gives results that the magnitude of the path coefficients can be seen below.

Figure 2: Path Analysis Model



From the figure can be seen also in the form of tables, so there are similarities between the image and the results of the existing results in the table.

Table 3: Regression Weights

			Estimate	S.E.	C.R.	P	Label
PERP	<---	PKM	,146	,048	3,007	,003	par_1
PERP	<---	PCM	,526	,114	4,631	***	par_2
PIAQ	<---	PERP	,432	,122	3,532	***	par_3

The table 3 shows the estimate path coefficients and p-value of each of the hypothesized relationships. With a p-value limits on the level of α = 0.05. Furthermore, it can be explained as follows:

Path coefficients of commitment management (PKM) to Ilmplementasi ERP system (Perp) has a value of 0.146 (0.15 rounded to the images) at the significant level of 0.003 which is smaller than the 0.05 criterion can thus be said that the path is significant posisitf .

Path coefficient of change management (PCM) to the ERP system Ilmplementasi (Perp) has a value of 0.526 (0.53 rounded to the images) at a significant level of 0.000 which is smaller than the 0.05 criterion can thus be said that the path is significant posisitf .

Path coefficient of change management (PCM) to the ERP system Ilmplementasi (Perp) has a value of 0.432 (0.43 rounded to the images) at the significant level of 0.000 which is smaller than the 0.05 criterion can thus be said that the path is significant posisitf

Conclusion

Step by step in the research from the discovery of the phenomenon, make the formulation of the problem, looking for information for the study of literature, make hypotheses, and data processing to ultimately generate discussion of research results. From the results of the descriptive analysis for all study variables have high scores value, this implies that in order to meet the requirements of all the variables to be tested by verification or by statistics to be able to prove the hypothesis. Furthermore, from a series of activities, the authors draw the following conclusions:

1. The first hypothesis is that there are significant commitments proposed by the Management dimensional affective commitment, continuance and normative commitment to the implementation of ERP systems with dimensions of operational modules of ERP systems and ERP systems excellence. Statistical tests showed that the significant effect of management commitment to the implementation of the ERP system, thus it can be stated that the first hypothesis is accepted and can be confirmed by the data. While the relationship between management commitment to implmentasi ERP system is strong, but the relationship management commitment to the quality of accounting information is not strong because it only reaches the value of 0.196.
2. The second hypothesis put forward is that there is the influence of the structural dimension of change management, and technology attitudes towards the implementation of ERP systems with dimensions of operational modules of ERP systems and ERP

systems excellence. Statistical tests showed that the management changes significantly influence the implementation of the ERP system, thus it can be stated that the second hypothesis is accepted and can be confirmed by the data. While the relationship between change management with strong the ERP system implementation, but the relationship with the changes of management accounting information quality is not strong because it only reaches the value 0.301.

3. The third hypothesis is that there is the effect of the proposed implementation of ERP systems with dimensions of operational modules of ERP systems and the advantages of ERP systems on the Quality of Accounting Information with dimensionally accurate, relevant, timely and complete. Statistical tests showed that the implementation of ERP systems have a significant effect on the quality of accounting information, so it can be stated that the third hypothesis is accepted and can be confirmed by the data. While the relationship between ERP system implementation with the strong quality.

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