

TOP-MANAGEMENT SUPPORT AND USER'S COMPETENCY ON THE ACCOUNTING INFORMATION SYSTEMS' QUALITY

Nunuy Nur Afiah¹, Rini Indahwati²

Abstract: *Problems related to the accounting information systems happened in many institution in Indonesia. The main problem is related to the integration of the accounting information systems. There is no specific accounting information application used by Plantation Company in Indonesia, especially in Medan City. Theories and previous researches proved that top-management support and user's competency influenced the accounting information systems' quality and. This research aims to describe the influence of the top-management support and user's competency on the accounting information systems' quality.*

Keywords: *Top Management Support, User's Competency, Accounting Information Systems' Quality*

INTRODUCTION

The quality of accounting information depends on the accounting information systems that processed it. In Indonesia, problems related to the accounting information systems' quality still exists. Vice Chief of Information Centre in Indonesia, Usman Abdhali Watik (2012), stated that Indonesian Government unable to integrate information about government's assets mannerly, so that the government's revenue could be misstatement and also impacted the budget's slack. General Directorate of Indonesia Tax Center, Fuad Rahmany (2014), mentioned that the main weakness in tax collection's systems was the information systems that not integrated. In Water State Company, the phenomena is related to the un-existence of the integrated information systems that covered the billing systems, receivables systems, fixed assets and accounting (Albertus Yudha Poerwadi, 2014). Ir. Gamal Nasir, MS (2014), Directorate General of Plantation in Indonesia, stated that the plantation institution should be supported by the better top-management support to achieve their target in the future. The top-management should understand about

¹ Lecturer of Department of Accounting, Faculty of Economics and Business, Padjadjaran University, Jl. Dipati Ukur 35, Bandung, Indonesia

² State Polytechnic of Medan, Jl. Almamater No. 1, Medan, Indonesia

their function in organization. The former Vice President, Boediono (2011) stated that the quality of human resources will be the main constraint in Indonesia's economic development. In supporting this condition, it is necessary to raise the quality of human resources, especially in government institution, such as state-owned company. Head of Agriculture Cultivation Department of Gadjah Mada University mentioned that Plantation sector still have various problems, included the competency of their human resources.

LITERATURE REVIEW

Laudon & Laudon (2007:586) define top-management support as: "the mechanism for dealing with the level of risk in each new system project". Ragu_Nathanet,al (2004) stated that top-management support is: "the degree to which top management understands the importance of the information systems function and the extent to which it is involved in information systems activities". Belout & Gauvreau (2004) mentioned that top management support is the willingness of top-management to provide the necessary resources and authority/power for project success. Boockholdt (1999:401) stated that competency is the mix of knowledge and skill to perform specific tasks. Marshall (1999:51) mentioned that competency is: "underlying characteristics of a person which enables them to deliver superior performance in a given job, role or situation". Mejia et.al (2010:242) define competency as: "characteristics associated with successful performance. Weber (1999: 895) defines system's quality as: "one set of characteristics will be fairly apparent to users after they have interacted with the systems for only a short period time". Negashet, al (2003) stated that system's quality is a measure of the information processing system. Gorla et.al (2010) mentioned that system quality represent the quality of the information system processing itself, which includes software and data components, and it measure of the extent to which the system is technically sound.

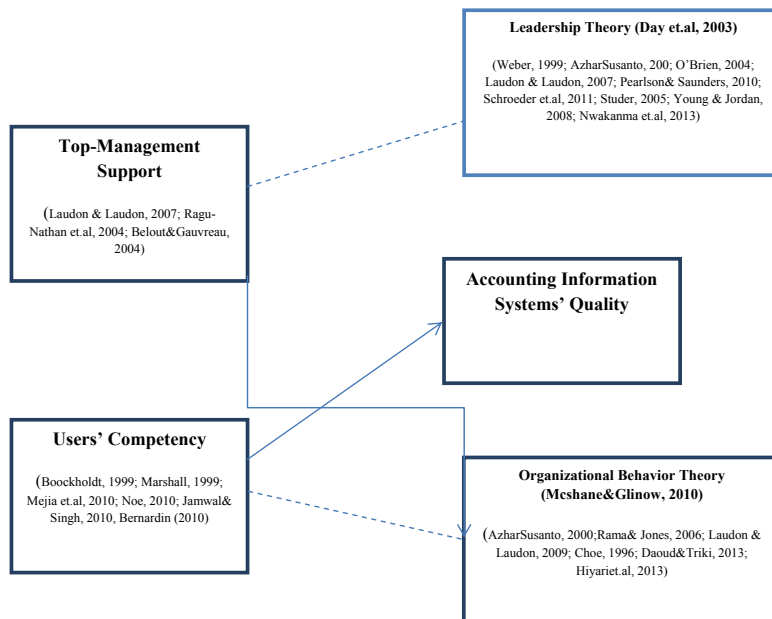
THEORETICAL FRAMEWORK

Leadership Theory (Day et.al, 2003) explained that top-management support impacted the performance, including accounting information systems' performance. Weber (1999: 39) mentioned that top-management have to ensure that the information systems' functions is well-managed. Azhar Susanto (2000:181) mentioned that executive (top-management) responsible for the planning and controlling process in information systems. O'Brien (2004: 434) stated that top-management involvement is a key of the quality of information systems. Previous research, Studer (2005) found that top-management support influenced the quality of accounting information systems through the affectivity of accounting

information systems' implementation. Young & Jordan (2008) found that top-management support is an essential factor for the quality of accounting information systems. Nwakanma et,al (2013) found that there is significant impact of the top-management support on the quality of accounting information systems.

Organizational Behavior Theory, through high performance work practices perspective explained that organizations are more effective when they recruit and select people with the relevant skills, knowledge, values and other personal characteristics (McShane & Glinow, 2010:13). Azhar Susanto (2000: 176) stated that brain ware is an essential factor of the information systems' components. Laudon & Laudon (2009:14) mentioned that an accounting information system is will not useful without the competent human resources to build and fix the information systems. It is supported by the previous research. Choe (1996) found that there is a significant- positive relationship between accounting information systems' quality and the personal capabilities of the information systems. Daoud and Triki (2013) verified that a quality of accounting information systems is influenced by the accounting staff's competency. Hiyari et.al (2013) found that there is a significant impact of the human'scompetency on the quality of accounting information systems. Based on the theories and previous research, we can figure out the research model below:

Figure 1: Research Model



RESEARCH'S METHOD

The objects of this research are top-management support, user's competency and the quality of accounting information systems. The research method that will used in this research is descriptive-hypothesis testing method. Analysis unit for this research is Plantation Company in Medan City (Private and Government Plantation). The population of this research is all the Plantation Company (included Private and Government Plantation) in Medan City, Indonesia. Sampling method that used in this research is convenient sampling method. The respondents of this research are operators (users) and managers of accounting department. Total samples are 30 (thirty) respondents. The data will be analyzed with the PLS (Partial Least Square) method. PLS is an powerful analysis tool because did not based on various assumption. The data should not be normally distributed, with various scales, and the sample size is between 30 – 50 samples.

DISCUSSION AND ANALYSIS

Descriptive Analysis

Based on the analysis, the descriptive data from this research shown below:

No.	Variable	Result		
1.	Age	< 25 years old 18%	26 – 50 years old 70%	> 50 years old 12%
2.	Gender	Male 55%	Female 45%	
3.	Experiences	< 5 years 20%	5 – 10 years 32%	> 10 years 48%
4.	Education	Diploma 15%	Undergraduate 65%	Graduated 20%

The respondent's age is mostly around 26–50 years old. Most respondents are male. Data explained that most respondents had working experience for more than 10 years. The respondent's education mostly was under-graduate.

Hypothesis Testing

The construct's reliability

Constructs	Cronbach α
Top-management support	0.850
Users' Competency	0.890
AIS Quality	0.830

From the table above, we can see that the cronbach α 's value (loading factors) is more than 0.8 It means that all variables' reliability is good enough. The R^2 value for the influence of top-management support on the quality of accounting information systems is 0.240. It means that if the top-management support increase 100% (one deviation standard), then the quality of accounting information systems will increase for about 24 %. Or in other word, the variability of the quality of accounting information systems could be explained by the top-management support variable for 24%, and the rest, which is 76% explained by other variables. Q^2 value of the influence of top-management support on the quality of accounting information systems is 33,372. This value is more than zero and it means that this model had relevance predictive. The t-value is 0.309 and p-value for about 0.002. We can say that from the t-value and p-value above, there is a significant influence of the top-management support's variable on the quality of accounting information systems. It shown by the p-value that is less than α (0.05).

The R^2 value for the influence of users' competency on the quality of accounting information systems is 0.191. It means that if the top-management support increase 100% (one deviation standard), then the quality of accounting information systems will increase for about 19.1%. Or in other word, the variability of the quality of accounting information systems could be explained by the top-management support variable for 19.1%, and the rest, which is 80.9% explained by other variables. Q^2 value of the influence of top-management support on the quality of accounting information systems is 21,737. This value is more than zero and it means that this model had relevance predictive. The t-value is 0.326 and p-value for about 0.000. We can say that from the t-value and p-value above, there is a significant influence of the users' competency variable on the quality of accounting information systems. Significance showed by the p-value is less than α (0.05).

CONCLUSION

It can be concluded that top-management support influence the quality of the quality of accounting information systems. It also can be concluded that users' competency influence the quality of the accounting information systems.

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