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Implementation of Accounting Information Systems in State-owned Enterprises in West Java, Indonesia

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Abstract: This study gathers empirical evidence on the influence of organizational commitment and knowledge of accounting managers on successful implementation of accounting information systems (AIS). This study was conducted using a survey of 33 state-owned enterprises in West Java, Indonesia. Samples were obtained using simple random sampling method. Data were collected using questionnaires. The validity and reliability of data were tested prior to hypotheses testing. Data analysis for hypothesis testing adopted partial least squares regression. Results indicate that organizational commitment and the knowledge of managers significantly affect the successful implementation of AIS. AIS can be successfully implemented in state-owned enterprises if managers of accounting departments have high levels of organizational commitment. The knowledge level of managers also play an important role in the successful implementation of AIS. Thus, AIS can be successfully implemented by optimizing organizational commitment and increasing the knowledge of managers.

Keywords: accounting information systems, organizational commitment, knowledge, state-owned enterprises in West Java Indonesia, partial least square.

INTRODUCTION

The continuous development of information technology (IT) can assist organizations in managing businesses; thus, careful planning is crucial to ensure that IT improves the services, efficiency, and profitability of organizations (Laudon and Laudon, 2012). Utilization of information technology in the managerial activities have helped managers to running out of their tasks (Gurendrawati et al., 2015). In 2008, organizations continued to increase their IT budgets despite the economic downturn. IT spending in the United States increased by 2.3%, that in Europe increased by 3.86%, and 5.98% in Asia-Pacific region (Kanaracus, 2008). A research of International Data Corporation (IDC) (2009) indicates a 7.9% annual forecasted growth of IT expenditure in Indonesia in 2013. IT expenditure includes procurement of IT hardware, software, and

IT services. The IT expenditure of organizations increased because of the benefits of technology in supporting business processes and the growing business competition and dynamics.

Despite its wide application, problems continue to persist regarding the success rate of implementation of accounting information systems (AIS) in ERP. Surveys conducted in the United States in 2010 (Krigsman, 2010) showed that 57% of ERP implementation is not completed within the expected time frame and 54% exceeds budget. The survey also indicated that 32% of executives and 39% of workers are not satisfied with the implementation of their ERP systems.

According to Choe (1996), successful AIS implementation is not easy to achieve and often causes problems because of various factors, such as (1) user involvement, (2) management support, (3) training and education of users, (4) working groups within an organization,; and (5) other organizational factors, such as the size of an organization and task characteristics. According to Kaye (1990), successful application of AIS is a crucial issue in a company and is based on the conditions of AIS implementation. These conditions are closely related to the (1) environmental factors of the company, (2) content used by AIS, such as tasks, structure, technology, and people, and (3) the implementation process of AIS.

The Semester Examination Results Summary (IHPS) I in 2012, which was administered by the Supreme Audit Agency (BPK) of Indonesia, showed that 25 findings on operational state enterprises were related to the implementation of AIS. These findings are shown in Table 1.

Table 1
BPK Findings on SOEs in Indonesia

Item	*Findings*	*Number of Cases*
1.	Official travel unaccountable (evidence of incomplete/invalid).	1
2.	Unaccountable in addition to official travel (evidence of incomplete /invalid).	3
3.	Work is carried out ahead of the contract or budgeting.	1
4.	Procurement process not in accordance with the provisions	4
5.	Violations of the legislation and the management of equipment or State Property	5
6.	Violations of the laws and regulations of certain fields such as forestry, mining, and taxation.	8
7.	Depositing state revenues exceed a specified time limit	2
8.	Ownership of assets is not/has not been supported legal evidence	1
	Total	25

According to Chen et al., (2002), organizational commitment is the psychological bond of an employee to a company that encourages employees to work hard and achieve corporate objectives. Organizational commitment can affect the successful implementation of AIS in three ways (Doll, 1985): (1) management support, which ensure the availability of adequate funding for AIS implementation; (2) established goals and policies that support the passage of AIS; and (3) prioritized development of AIS. According Cerullo (1980), organizational commitment affects the successful implementation of AIS by (1) determining the purpose and objective assessment of a company in the application of AIS, (2) evaluating the project proposal objectives of AIS, (3) defining required information and processes, and (4) reviewing the program and plans for the development of AIS. Organizational commitment affects the successful implementation of AIS through efforts to formalize the development of AIS in a company (Lee and Kim, 1992). Limited learning experience and personal use became significant problems with the formalization of AIS development.

According Sabherwal et al. (2006), the complexity of AIS requires a financial manager who is experienced in AIS. These factors (user-related constructs) determine the success of AIS application. According to Ambarriani (2012), managers' knowledge of AIS management significantly influences the use of management accounting schemes; such schemes are related to the implementation of activity-based management. Saunders and Jones (1992) identified AIS manager and staff competence as determinants of successful AIS implementation.

This research was done on SOE due to several reasons, the first being strategic sectors such as developing and boosting the national economy, as well as fiscal, political and social considerations. The second, the existence of the problems found by the CPC in SOEs, which should function as a catalyst in generating government non-tax revenue (see Table 1). The latter deals with some of the companies that are implementing enterprise resource planning (ERP) as integrated information systems and one of the state in West Java, PT Telkom were the first to implement ERP in Indonesia as well as providing ERP services for other SOE.

In previous research, the relationships between commitment organizational and knowledge of accounting managers not considered and the relationships between them were not empirically examined. The research focus on SOE rather than on private sector.

The results of this study are expected to be a conceptual contribution to the decision makers in an organization in assessing the successful implementation of accounting information systems taking into account the organizational commitment and knowledge of the accounting manager. This study examined several indicators used by previous researchers (Cerullo, 1980; Doll, 1985; Lee and Kim, 1992; Choe, 1996; Sabherwal et. al, 2006) in measuring each variable by using partial least square.

This study aims to determine the effect of organizational commitment and the knowledge of accounting managers on the successful implementation of AIS.

LITERATURE REVIEW

Organizational commitment as an attitude, organizational commitment is most often defined as (1) a strong desire to remain a member of particular organization, (2) a willingness to exert high level of effort on behalf of the organization, and (3) a definite belief in, and acceptance of, the value and goals of the organization (Luthans, 2005). Meyer & Allen (1991) offer the following definition of their three types of organizational commitment:

Affective Commitment refers to the employee's emotional attachment to, identification with, and involvement with the organization. Employees with a strong affective commitment continue employment with the organization because they want to do so. Continuance Commitment refers to an awareness of the costs associated with leaving the organization. Employees whose primary link to the organization is based on continuance commitment remain because they need to do so. Finally, Normative Commitment reflects a feeling of obligation to continue employment. Employees with a high level of normative commitment feel that they ought to remain with the organization.

Knowledge is justified true belief is which people believe and values basis of the meaningful and organized accumulation of information through experience, communication, or inference (Kakabadse, et.al, 2003). According to Polanyi (1976) in general there are two dimensions of knowledge, that tacit

knowledge (tacit knowledge). (1) Tacit knowledge is knowledge of the characteristics stored in the human mind, it is difficult formulated (eg membership of a person), it is important for creativity and innovation, converted into explicit knowledge by means of externalization. (2) Explicit knowledge is knowledge that has characteristics may be formulated and can be converted to a tacit understanding and absorption.

According to Seddon and Kiew (1994), Torkzadeh and Doll (1998), the successful implementation of the system is the use of accounting information system (system use), the use of accounting information systems to assist the completion of daily work. Then according Etezadi and Farhoomand (1996), Kettinger and Lee (1995), Shirani, et al., (1994), and Thong and Yap (1996), the successful implementation of accounting information system is user satisfaction (user satisfaction), the degree of usefulness earned a top users of accounting information systems. Meanwhile, according to Gelderman (1998), the successful implementation of accounting information systems is the intensity of use of the system (intended use) on accounting information system in their daily work and user satisfaction (user satisfaction) for the use of accounting information systems. Then Straub, et al., (1995) defines the successful implementation of accounting information systems as intention-use and user satisfaction.

In theory there are two comprehensive model that can be referred to as a dimension of successful implementation of accounting information systems, namely: (1) Information Success Model of DeLone and McLean (1992); and (2) Hierarchical Structural Model of Drury and Farhoomand (1998). Information Success Model of DeLone and McLean (1992), stated that the success of an information system is represented by: (1) The qualitative characteristics of the information system itself (system quality); (2) The output quality of the information system (information quality); (3) The consumption of the output (use); (4) The response to information systems users (user satisfaction); (5) The effect of the habitual users of information systems (individual impact); and (6) The effect on the performance of the organization (organizational impact).

One of the underlying dimensions of the successful implementation of information systems is theory of reasoned action. The model for acceptance of emerging technology is related to user behavior toward the use of information systems; such a behavior includes perceived usefulness and perceived ease of use (Davis, 1989). The model of DeLone and McLean (1992), which was modified in 2003, is the mostly applied to measure the success of information systems. The dimensions used in measuring the success of information systems include quality systems, information quality, service quality, user satisfaction, usage, individual effect, and organizational effect.

Hypotheses Development

The successful implementation of AIS is demonstrated in the intensity of using system accounting information in daily work and in user satisfaction of using AIS (Mollanazari et al., 2012; Ismail, 2009; Gelderman, 1998; Choe, 1996). These definitions provide two dimensions that comprise the successful implementation of AIS; the first dimension is use of AIS related to the frequency and the desire to utilize the system (Choe, 1996). The second dimension is user satisfaction regarding the match between job requirements; the functionality of a system is the response and feedback of users about the use of AIS (Chin et al., 1988; Iivari, 2005; Choe, 1996). In this study the definition of a successful implementation of accounting information systems refers to Straub, et al., (1995) and Gelderman (1998), the successful implementation of accounting information systems is the intensity of use (intended use) system accounting

information in a variety of managerial duties and user satisfaction (user satisfaction) on the information produced by the accounting information system. Accounting Information System Implementation success is measured by using the intended to use (user AIS use) and user satisfaction (AIS user satisfaction) (Chin, et al., 1988; Choe, 1996; Iivari, 2005). The measurement for both dimensions using a numerical scale.

Organizational commitment is (1) a strong desire to remain a member of an organization, (2) a willingness to try the best for the benefit of the organization, and (3) a strong trust and acceptance of the values and goals of an organization (Luthans, 2005). Organizational commitment consists of three dimensions, namely, affective commitment, continuous commitment, and normative commitment (Mayer and Allen, 1991). Organizational commitment describes the support of all employees in a company toward the implementation of AIS. Organizational commitment pertains an employee's acceptance of AIS to achieve company goals. Basu et al. (2002) suggested that information systems become successful when organizational commitment is high; organizational commitment shows the attitude and desire of employees is utilizing AIS. Other studies determined the positive influence of organizational commitment to the successful implementation of information systems (Essex et al., 1998).

In this study the definition of organizational commitment refers to Fred Luthans (2005), in which organizational commitment is as (1) a strong desire to remain a member of the organization, (2) a willingness to try as best as possible for the benefit of the organization, and (3) trust and a strong reception to the values and goals of the organization. Grounds for understanding organizational commitment of Fred Luthans (2005) because it provides a more complete definition and operational compared with that proposed by other experts. Organizational commitment was measured using three dimensions namely affective commitment, continuance commitment and normative commitment (Meyer and Allen, 1991). The measurement for all three dimensions, using a five-point Likert scale. The following hypotheses are based on this description.

H1: Organizational commitment affects the successful implementation of AIS.

The knowledge of an accounting manager is defined as the expertise and skills of a manager in the field of accounting acquired through experience, education, and training (Sabherwal et al., 2006; Choe, 1996). An accounting manager must make decisions regarding the provision of AIS in accordance with a company's operations and characteristics. Thus, a manager should consider the capability of a system and the appropriate technology for AIS of a company. An accounting manager must understand the information needs of a company and implement AIS according to the needs of enterprise information and based one's knowledge (Ismail, 2009). Previous research suggested that the knowledge of accounting managers positively influences the successful implementation of AIS (Kouser et al., 2011; Ismail, 2009; Choe, 1996; Komala, 2012). In the context of this study, knowledge manager devoted to the field of accounting, so that the knowledge manager is a manager of accounting expertise gained through education, training, and experience. According Sabherwal, et al., (2006), one's experience in the field of accounting information systems (experience with accounting information system) and training in the fields of accounting information systems (training in accounting information system) is forming elements of knowledge in the field of SIA. Meanwhile Choe (1996) explains that the training and education of the SIA are the determining factors of a person's knowledge in the field of accounting information systems. Meanwhile, according to Saunders and Jones (1992), knowledge managers in the field of accounting information system is identical with the

manager's competence in the field of accounting information systems. Knowledge of accounting managers are measured using the experience, training, and education in the field of accounting (Sabherwal, et al., 2006; Choe, 1996). The measurement for all three dimensions, using a five-point Likert scale. The following hypothesis is proposed based on this description.

H2: The knowledge of accounting managers affects the successful implementation of AIS.

METHODS

The method used in this study is explanatory research. The target population in this study is the accounting department of state-owned enterprises (SOEs), namely, incorporated limited liability companies in West Java, Indonesia. Fifty companies comprise the population group in this study (see in the table 2). In this study, a questionnaire (see on the table 3, 4, and 5) distributed directly by the researchers for the entire population of 50 companies. Distribution and collection of questionnaires carried out starting on June 26, 2014 until October 22, 2014. From the distribution and collection of 50 questionnaires, responses returned questionnaires a total of 33 questionnaires (response rate 66%). The questionnaires were returned, obtained from the list of companies that can be found in the table 3. Sampling was conducted on the assumption that the opportunities served by elements of the population are similar to those pursued by the sample. The sample size of this study is composed of 33 companies, which was obtained through Slovin formula. Primary data were obtained using questionnaires. Based on the results of questionnaires were made to the accounting manager at the 33 state-owned enterprises in West Java, the obtained a description of the profile of respondents by gender and level of education. It can be seen that of the 33 questionnaires returned, as many as 20 people or 61% of respondents are male, the remaining 13 people or 33% of the respondents were female. In addition, it can be seen as many as 23 people or 70% of respondents educated bachelor, the remaining 10 people or 30% of respondents educated master.

Table 2
List of SOE in West Java

No.	*Company Name*	*Sector*	*Company Status*	*Questionnaire Status*
1	PT Adhi Karya Tbk	Building Construction	Listed	N/A
2	PT Amarta Karya	Building Construction	Non-Listed	Return
3	PT Angkasa Pura II	Airport Services and Airport Related Services	Non-Listed	N/A
4	PT Asuransi ABRI	Insurance	Non-Listed	Return
5	PT Asuransi Ekspor Indonesia	Insurance	Non-Listed	N/A
6	PT Asuransi Jasa Indonesia	Insurance	Non-Listed	N/A
7	PT Asuransi Jiwasraya	Insurance	Non-Listed	Return
8	PT Asuransi Kerugian Jasa Raharja	Insurance	Non-Listed	Return
9	PT Asuransi Kredit Indonesia	Insurance	Non-Listed	N/A
10	PT Bank Mandiri Tbk	Bank	Listed	Return
11	PT Bank Negara Indonesia Tbk	Bank	Listed	Return
12	PT Bank Rakyat Indonesia Tbk	Bank	Listed	Return
13	PT Bank Tabungan Negara Tbk	Bank	Listed	Return

(*contd....Table 2*)

No.	*Company Name*	*Sector*	*Company Status*	*Questionnaire Status*
14	PT Barata Indonesia	Manufacturing of Industrial Equipment	Non-Listed	Return
15	PT Bhanda Ghara Reksa	Warehousing Company	Non-Listed	N/A
16	PT Bina Karya Prima	Oil, Soap, and Fat Industries	Non-Listed	Return
17	PT Bio Farma	Pharmaceuticals	Non-Listed	Return
18	PT Dahana	Energy	Non-Listed	Return
19	PT Danareksa	Investment	Non-Listed	Return
20	PT Dirgantara Indonesia	Aerospace Industry	Non-Listed	Return
21	PT Djakarta Lloyd	Transportation	Non-Listed	N/A
22	PT Dok dan Perkapalan Koja Bahari	Harbor	Non-Listed	N/A
23	PT Garuda Indonesia Tbk	Transportation	Listed	N/A
24	PT Hutama Karya	Building Construction	Non-Listed	Return
25	PT Indah Karya	Building Construction	Non-Listed	N/A
26	PT Indofarma Tbk	Pharmaceuticals	Listed	Return
27	PT Industri Telekounikasi Indonesia	Telecomunication	Non-Listed	Return
28	PT Jasa Marga Tbk	Toll Road	Listed	Return
29	PT Kereta Api Indonesia	Transportation	Non-Listed	Return
30	PT Kimia Farma Tbk	Pharmaceuticals	Listed	N/A
31	PT Len Industri	Electronics	Non-Listed	Return
32	PT Mitra Rajawali Banjaran	Pharmaceuticals	Non-Listed	Return
33	PT Pegadaian	Financial Institution	Non-Listed	Return
34	PT Pelabuhan Indonesia II	Harbor	Non-Listed	N/A
35	PT Permodalan Nasional Madani	Investmenr Fund	Non-Listed	Return
36	PT Perkebunan Nusantara VIII	Plantation	Non-Listed	Return
37	PT Pertamina	Energy	Non-Listed	N/A
38	PT Pertani	Plantation	Non-Listed	Return
39	PT Perusahaan Perdagangan Indonesia	Trading	Non-Listed	N/A
40	PT PG Rajawali II	Agro Industry	Non-Listed	N/A
41	PT Pindad	Defense Industry	Non-Listed	Return
42	PT PLN	Energy	Non-Listed	Return
43	PT Pos Indonesia	Logistic	Non-Listed	Return
44	PT Pupuk Kujang	Fertilizer Industry	Non-Listed	Return
45	PT SUCOFINDO	Inspection	Non-Listed	Return
46	PT TASPEN	Bank	Non-Listed	Return
47	PT Telekomunikasi Indonesia	Telecomunication	Listed	Return
48	PT Varuna Tirta Prakasya	Logistic	Listed	N/A
49	PT Wijaya Karya Tbk	Building Construction	Non-Listed	Return
50	PT Yodya Karya	Building Construction	Non-Listed	N/A

The analysis technique employed in this study is component or variance based on structural equation modeling or partial least squares regression. This method answer the formulated problem and verifies the hypotheses. The model is constructed using a reflective measurement model by testing the first-order and second-order confirmations. The assessment of reflective measurement model includes indicator reliability, internal consistency reliability, convergent validity, and discriminant validity.

Table 3
Commitment Organizational Questionnaire
(Adaptation from Allen and Mayyer, 1990)

1.	I would be very happy to spend the rest of my career with this organization.
2.	I really feel as if this organization's problems are my own.
3.	I do not feel a 'strong' sense of belonging to my organization.
4.	I do not feel 'emotionally attached' to this organization.
5.	I do not feel like 'part of the family' at my organization.
6.	This organization has a great deal of personal meaning for me.
7.	It would be very hard for me to leave my organization right now, even if I wanted to.
8.	I do not feel under any obligation to remain with the company.
9.	Right now, staying with my organization is a matter of necessity as much as desire
10.	I feel that I have very few options to consider leaving this organization.
11.	One of the few serious consequences of leaving this organization would be the scarcity of available alternatives.
12.	Too much in my life would be disrupted if I decided to leave my organization now.
13.	If I got another offer for a better job elsewhere I would not feel it was right to leave my organization.
14.	I would feel guilty if I leave the department where I work today.
15.	I was taught to believe in the value of remaining loyal to one organization.
16.	If I got another offer for a better job elsewhere I would not feel it was right to leave my organization.
17.	I would not leave this department right now, because I have a sense of responsibility towards the company.
18.	I owe many things to the department where I work now.

Table 4
Knowledge of Accounting Manager

1.	Mastery of accounting is essential to become a manager in the department where I work today.
2.	Requirements to become a manager in the department where I work now is enough to have experience in accounting.
3.	Experience is an important thing for a person to become a manager in the department where I work today.
4.	The manager at the department where I work now has to follow p adequate training in the accounting.
5.	Requirements to become a manager in the department where I work now is training in accounting.
6.	Following training in the field of accounting is important for a person to become a manager in this department.
7.	The manager at the department where I work now accounting educational backgrounds.
8.	Requirements to become a manager in this department is the background in accounting.
9.	Education in the field of accounting that has passed is essential to support the daily work in this department.

Table 5 Implementation of AIS

1.	Accounting information system to provide appropriate information in accordance with the needs of users where I work today.
2.	Accounting information system has provided content that correspond to the needs of users where I work today.
3.	The resulting accounting information can always be understood by the users at various levels of management where I work today.
4.	Accounting information systems provide information that is free of error for the users where I work today.
5.	Accounting information system where I work now can directly provide accurate information when needed.
6.	Accounting information systems provide information that can be obtained whenever required by a user in my place of work at the moment.
7.	Accounting information systems provide information that is updated (real time).
8.	Accounting information system where I work is now easier to learn.
9.	Exploration of new features in accounting information systems through trial and error.
10.	Remember names and use commands in accounting information systems.
11.	Accounting information system can go to fast transaction processing (data) or typing required reports.
12.	If an error occurs when doing the job using accounting information systems are easy to fix.
13.	Consideration of experienced users and inexperienced in the use of accounting information systems always do.
14.	Compared with other information, the information generated accounting information systems is more often used to support the daily activities to other parts where I work today.
15.	The use of accounting information system to provide appropriate information to support daily activities to other parts where I work today.
16.	The information generated by the accounting information system has always been a reference in carrying out daily tasks to other parts where I work today.
17.	The intensity of the use of accounting information for other parts where I work today.

RESULTS AND DISCUSSION

The results of the first test for indicator reliability shows that each indicator has a factor reliability value higher than the minimum limit acceptance of 0.7 (Chin, 1998). Each indicator can be explained by the following variables or dimensions. Composite reliability follows "internal consistency reliability" (Bagozzi and Yi, 1988; Hair et al., 2012). The results show that the value of each construct is higher than the minimum limit of 0.7 (Bagozzi and Yi, 1988), which means that each indicator is consistent in measuring the first-order and second-order constructs.

The test results for convergent validity were obtained using average variance extracted (AVE) (Bagozzi and Yi, 1988). The results show that the value of each construct is higher than the minimum limit of 0.5 (Bagozzi and Yi, 1988), which means that every indicator that measures the construct meets the criteria of convergent validity.

Discriminant validity testing was not conducted by comparing the root AVE of each construct with the correlation between constructs (Fornell and Larcker, 1981). Testing was performed by using the heterotrait–monotrait ratio of correlations (HTMT), which is a new approach to testing discriminant validity (Henseler et al., 2015). The criteria are used to compare HTMT inference with the lower and upper limits (Henseler et al., 2015) at 90% confidence interval. The results indicated the HTMT inference

value of each construct between the lower and upper limits thereby meeting the criteria of discriminant validity

The test results show that organizational commitment and the knowledge of accounting managers positively and significantly affect the successful implementation of AIS. The results of the structural model of evaluation are presented in the table 6.

Table 6
Path Coefficient, T Statistics, P Values for Hypotheses Testing

	Path Coefficient	*T Statistics (|O/STDEV|)*	*P Values*
Imp_Succ_of_AIS -> Int_to_Use	0.974	98.464	0.000
Imp_Succ_of_AIS -> User_Satis	0.996	528.808	0.000
Knw_of_Acc_Man -> Ed_in_Acc	0.925	29.526	0.000
Knw_of_Acc_Man -> Exp_in_Acc	0.982	219.888	0.000
Knw_of_Acc_Man -> Imp_Succ_of_AIS	0.329	2.470	0.014
Knw_of_Acc_Man -> Train_in_Acc	0.886	25.649	0.000
Org_Com -> Aff_Com	0.956	67.038	0.000
Org_Com -> Cont_Com	0.979	104.526	0.000
Org_Com -> Imp_Succ_of_AIS	0.345	2.078	0.039
Org_Com -> Norm_Com	0.984	250.244	0.000

The test results indicate that successful AIS implementation can be achieved when employees and managers in SOEs in West Java have high levels of organizational commitment. This finding is consistent with the assumption that several factors affect the successful implementation of AIS. Organizational commitment is considered a major factor because the core of organizational commitment is the attachment and loyalty of an employee to a company; such factors encourage employees to consistently work in various situations in the company (Larsen, 2003). Saunders and Jones (1992) noted that organizational commitment is a critical organizational factor in the successful implementation of AIS. Other factors include the integration of AIS with corporate planning, quality output SIA, operating efficiency of AIS, attitude of users or management, and competence of AIS staff and executives. Choe (1996) identified organizational commitment as the main factor that determines the successful implementation of AIS. Other factors include the capability of personal AIS in engineering, user involvement, training and user education, steering committee, location of the department of SIA, formalization of the development of AIS, and the size of an organization.

The knowledge of managers plays an important role in the successful implementation of AIS. A manager's knowledge on managerial accounting significantly influences one's style in using management AIS as part of accounting information systems (Ambarriani, 2012). The findings of the present study are consistent with that of Choe (1996); this study determined that the training and education of developers and users shape knowledge; these factors influence the successful implementation of AIS. Saunders and Jones (1992), noted that the competence of AIS staff is a critical success factor in AIS implementation. This study identified additional factors, such as the condition of facilities of end users, formalization of the development of SIA, the role of the steering committee, location of department of SIA, and size of

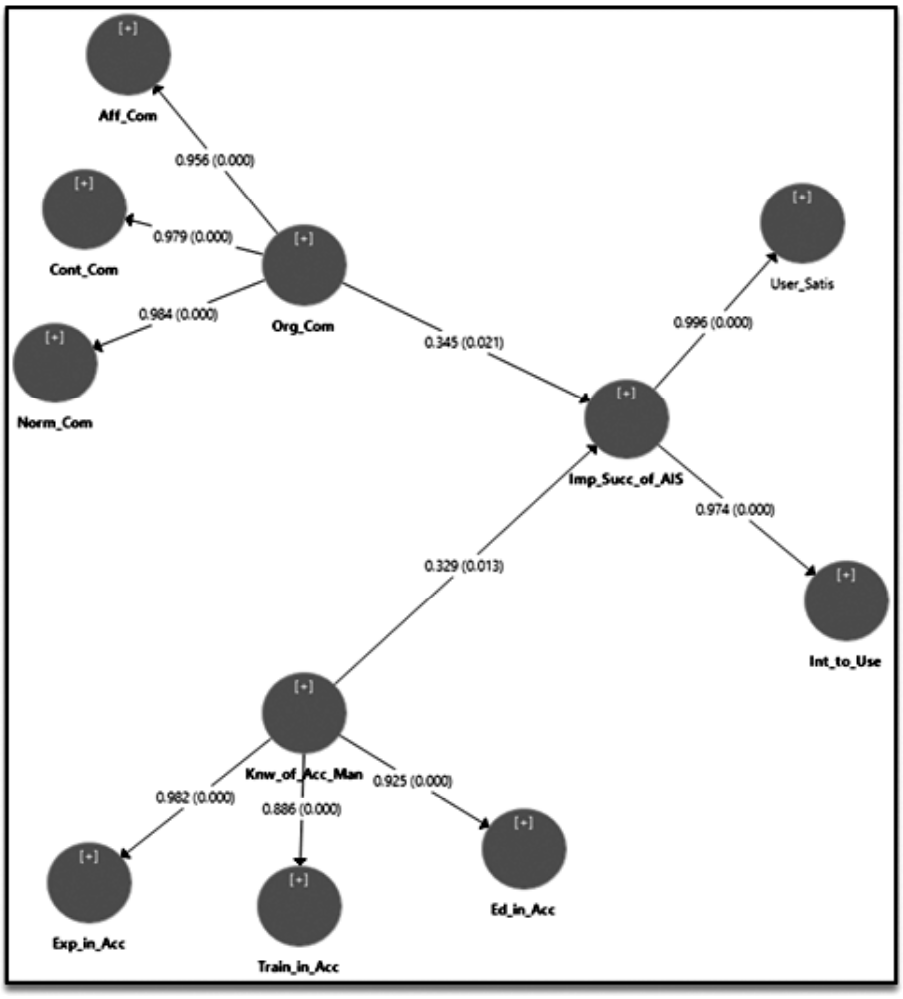

Figure 1: Structural Model Evaluation

an organization (Rainer and Watson, 1995; Choe, 1996; and Essex et al., 1998). Other factors include the complexity of a task, size of an organization, and leadership (Burton et al., 1992).

CONCLUSIONS

This study concludes that organizational commitment and the knowledge of accounting managers positively and significantly affect the successful implementation of SIA. Other factors include the quality of developed applications, user involvement in the development of SIA, integration of SIA with corporate planning, conditions that facilitate the use of SIA, quality of SIA staff, formalization of development of SIA, role of the steering committee, location of department of SIA, and size of an organization.

Companies must foster the values of humanity by encouraging respect among employees, particularly the relationship between leaders and subordinates. Thus, it will foster a strong sense of belonging to employees of the company, so it will encourage the successful implementation of the accounting information system of the company especially on SOE in West Java. Effective and comprehensive two-way communication between the leadership of a company and employees foster confidence in the company.

This type of communication provides an understanding associated with the vision and mission of the company thereby encouraging employees to move forward.

Subsequent research on the same variable involving SOE enterprises in Indonesia should be conducted to provide an improved representation of the condition of state-owned enterprises. Additional dimensions of research on the successful implementation of AIS should be included. These dimensions include system quality, information quality, service quality, individual effect, and organizational effect. Other factors that could affect successful implementation of AIS should be identified.

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