

## WHAT FACTORS INFLUENCE THE QUALITY OF ACCOUNTING INFORMATION ?

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***Abstract:** The purpose of this study was to determine the factors influence the quality of accounting information. The unit analysis in this study is head of the study program, secretarial of the study program, accounting staff, lecturer and student of higer education in Bandung-Indonesia. The results showed that the quality of accounting information influence by factors good quality accounting information system.*

***Keywords:** Accounting Information System, Quality, Accounting Information*

### INTRODUCTION

Accounting information system of an organization does not exist by itself, the information system should be built (Azhar Susanto, 2013: 353; Mc Leod & Schell, 2007: 114; Aren, 2012: 6; Bentley & Whitten, 2007: 3). Not easy to build a system of accounting information quality, many factors associated with the success of the construction or development of information systems such as information systems must be constructed using methods, techniques and principles of the right (Bentley & Whitten, 2007; Azhar Susanto, 2009). Quality accounting information system capable of integrating hardware, software, brain ware, telecommunication network, and database quality, as well as the quality of work and satisfaction of users (Secer et al, 2006: 62). Besides the quality of the information system can be seen from the flexibility, efficiency, ease of access and timeliness (Stair & Reynolds, 2010: 57). Accounting information systems integrating the subsystems of both physical and non physical are interconnected and work together in harmony to achieve a goal of process data into useful information (Azhar Susanto, 2013: 52).

This is in line with the said Wilkinson (1989: 5) that the accounting information system provides information for operations and for decision making (Mc Leod & Schell, 2007: 239; Arens, 2012: 6). Integrated accounting information system enables the process of formulating strategies and improving the complementary relationship will be setting specific directions between organizations and

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supervisory activities (Nicolaou, 2011). Accounting information system that is integrated with an organization's daily business activities or business processes will generate information (O'Brien & Maracas, 2010: 4), accounting information system is also a collection of data and processing procedures that produce the information required by the user (Bagranof et al, 2010: 5; Azhar Susanto, 2013).

Many accounting information system fails to be built so it does not produce quality information (Indra Bastian, 2010: 125), failure perceived by the user is accounting information system is unable to produce information in accordance with the expected users, as said Kieso et al (2011 : 88) accounting information systems vary widely adapted across the business with other businesses, or in other words information systems are built or designed to be adapted to the conditions and situations that are relevant to the organization (Hoque, 2002: 12). Many of the factors that caused the failure occurred, as the result of a survey conducted company computer industry and integrating the system in France (the Bull survey) in 1998 in the British Empire shows that the failure is caused by exceeding the time limit (75%), exceeding the budget (55% ), poor communication (40%), does not meet the needs of the project (37%). Poor system built especially non-integrated systems will give birth to anything bad, as happened in the government and in education. In government, as said Usman Abdhali (2011), as deputy head of the central information commission that the Indonesian government has not been able to integrate the assets and wealth of the State, so that bad impact on state revenue and lead to waste of the State budget. In college, Syafri Yuzal (2010), as Manager of Marketing and Sales Division Gamatechno said integrated information systems of various universities in Indonesia still need to be addressed.

Due to the incomplete implementation of an integrated information system raises several problems such as confusion of the number of students who are still active, almost Drop Out (DO) to the issue of confusion budget. Through the application of Accounting Information Systems quality, user obtain quality information at the right time for decision-making (Laudon and Laudon, 2012: 13). Accounting information systems ensure the quality of information in support of planning (planning), Controlling (controlling) and organization activity analysis (Secer et al, 2006: 61). This is in accordance with the function and purpose of accounting information system (Hall, 2011: 14; Wilkinson, 1989: 5). Quality information is the right to use user information (Huang et al, 1999: 43). Quality accounting information can redirect the user to the expected actions (Hall, 2011), will also be of value to the wearer (O'Brien & Maracas, 1996: 365), to help users make decisions that are beneficial (Gellinas, 2012: 19 ). If the information is not qualified, then the accounting information becomes useless (Kieso et al, 2007: 41).

Quality information to significantly improve decision-making better and directly increase profits for the organization, but the quality information is not automatically guarantee any decision made is better, because the decision makers are human beings, where no man is perfect (Paige Baltzan, 2012: 210). Criteria for quality information according to McLeod & Schell (2007: 43) is the information should be accurate, timely, relevant and complete. While Hall (2011: 14) says if the quality of information that is relevant, timely, accurate, complete, and concise. Information is the output generated by the information systems used (DeLone and McLean, 2003). Furthermore Sacer et al (2006: 6) states that the quality of information obtained from the application of accounting information system quality. The fundamental role of accounting information systems in organizations are generating accounting information quality (Azhar Susanto, 2013: 374). Then Hall (2011: 19) confirms that the value of information to the user is determined by the reliability of the information (the value of information to a user is determined by its reliability), the reliability of the information is determined by the attributes of which are relevant, accurate, complete, concise and the right time (for this to happen, information must possess Certain attributes-relevance, accuracy, completeness, summarization and timelines). The company uses the accounting information system to generate reports specifically to meet the information needs of investors, creditors, government agencies (Jones and Rama, 2003: 7).

These reports covers financial statements, tax returns and reports required by the government agencies that regulate companies in the banking and manufacturing industries (Jones and Rama, 2003: 7). At a public organization, the quality of accounting information produced is still not good (Indra Bastian, 2010: 125), including the quality of accounting information of tax revenue (Anwar Nasution, 2009). This assessment is reinforced CPC examination of the financial statements of the central government (LKPP) from 2004 to 2007 whose opinions disclaimer and Financial Statements of the Ministry/Agency (LKKL) 2006-2007 is stated in general is still bad (Anwar Nasution, 2009). The same thing was stated by Hadi Purnomo (2010) which states that the results of the examination of financial statements for 8 (eight) ministry/agency of the central government by the CPCs obtain disclaimer opinion. While Agus Martowardojo (2010) stated that the financial statements of the finance ministry 2005-2009 obtain disclaimer opinion. Timescales indicated on the explanation can be said that in general the accounting information in financial institutions or government agencies is still bad.

Agencies in the Government and Higher Education, an institution established to provide services to the public, thus the system is built to be adapted to the organization concerned, in accordance with the contingency theory that no model

or system that applies generally accepted an organization, because the system design organization depends on factors that are relevant to the situation (Hoque, 2002: 12). As the purpose of information systems in organizations expressed Hall (2011: 14), which is to support the management functions of management, to support decision making and to support the organization's daily operations. So also expressed Wilkinson (1989: 5), which provides information for operational activities and needs legal rules in daily operations and provide information for decision making. In accordance with the description of the background that have been raised, this research theme entitled "The Effect of Accounting Information System Quality on the Quality of Accounting Information.

## REVIEW OF LITERATURE

### Quality of Accounting Information Systems

Some definitions of the system expressed by the experts. According to McLeod & Schell (2007: 11) that the system is a group of integrated elements with the same purpose to achieve a goal. The system is an integrated entity or a network that tries to achieve a series of goals (A system is an integrated entity (ie, a framework) that attempts to Achieve a set of objective) (Wilkinson et al, 2000: 3). Azhar Susanto (2013: 22) said that the system as a collection/group of sub-systems/parts/components in any physical or non-physical are interconnected with one another and work together in harmony to achieve a certain goal. O'Brien and Maracas (2009: 24) reveals that the system is defined as a set of interrelated components with clear boundaries, working together to achieve the goal by accepting inputs and outputs of production in a process of transformation that is organized. Similar opinion said Gelinas et. al (2012: 13) that a system is a set of interdependent elements that together Accomplish specific objectives. A system must have organization, interrelationships, integration, and central objectives. Next said Bentley and Whitten (2007: 7) that the system is a group of interrelated functions that componenets together to Achieve a desired result. Others say a system is a prescribed and usually repetitious way of carrying out an activity or a set of activities. Systems are Characterized by a more or less rhythmic, coordinated, and recurring series of steps intended to Accomplish a specified purpose (Anthony and Govindarajan, 2007).

From some of the above opinion can be said that the system is a set of components / elements are integrated to carry out activities in order to achieve a goal. Some opinions explained the definition of information systems. According to Stair & Reynolds (2010: 4) that "An information system (IS) is a set of interrelated components that collect, manipulate, store, and disseminate the

data and information and provide a feedback mechanism to meet an objective". Similar disclosed Hall (2011: 7) that "the information system is the set of formal procedures by the which the data are collected, processed into information, and distributed to users". Azhar Susanto (2013: 52) gives the sense as a collection of subsystems of both physical and non physical are interconnected with one another and work together in harmony to achieve one goal of process data into useful information. Furthermore McLeod and Schell (2007: 12) defines an information system as a computer-based systems that make information available to users who have similar needs. According Gelinis et. al. (2012: 14; Azhar Susanto, 2009) 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. The same thing dictated Bodnar and William (2004: 3) that defines the information system implies the use of computer technology in an organization to produce information for the user. Similar opinion was also expressed by O'Brien and Maracas (2009: 4) that the information system is an organized combination of brain ware, hardware, software, network communications, database, policies and procedures that store, retrieve, modify and produce the information within an organization.

Furthermore Bentley & Whitten (2007: 6) define the information system is an arrangement of people, data, processes and information technology that interact to collect, process, store and provide output in the form of information necessary to support an organization. The same thing is said by Laudon and Laudon (2012: 15) that the information system is a collection of components that are interconnected, collect or receive, process, store and produce information to support decision making and control in an organization, as well as analyzing the problem, describe things complicated and creating new products. "An information system can be technically defined as a set of interrelated components that collect (or retrieve), process, store, and distribute information to support decision making and control in an organization. In addition to supporting decision making, coordination, and control, information systems Also may help managers and workers analyze problems, visualize complex subjects, and create new products ".

Based on the above definitions can say that is technically an information system as a set of inter-related system components (integrated) that collect, process, store, and distribute information to support decision making and control in an organization. In addition to supporting decision-making, coordination, and control, information systems can also help managers and workers analyze problems, visualize complex goals, and to fulfill a purpose. Further understanding of the accounting information system expressed by some experts. According

Bagranof et al (2010: 5) says “an accounting system is a collection of the data and processing procedures that creates the needed information for it’s users”. The same thing was stated by Weygandt et.al. (2010: 199) which says that the accounting information system is a system that collects and processes the transaction data to produce information. Then Gelinas (2012: 14) says that the accounting information system is a subsystem of management information systems. Romney & Steinbart (2012: 6) “accounting information systems is a system that collects, records, stores, and process the data to produce information for decision maker”. Kieso et.al. (2011: 88), namely “An accounting information system collects and processes the data transaction and then disseminates the financial information to interested parties”. Wilkinson (2000: 4) gives the sense of accounting information systems, namely: “Accounting Information System can be defined as an integrated framework within a firm that employs physical resources to transform the economic of data into financial information for (1) operating and managing the firm’s activities, and (2) reporting the firm’s achievements to interested parties”.

Furthermore Azhar Susanto (2013: 72) and Bodnar and Hopwood (2010: 1) clarify what is meant by the accounting information system. Azhar Susanto (2013: 72) said that the accounting information system is a collection (integration) of the 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. Similar opinion expressed by Bodnar and Hopwood (2010: 1) says that the accounting information system is a collection of resources, such as human and equipment designed to alter financial data and other data into information (an accounting information system (AIS) is a collection of resources, such as people and equipment, designed to transform the data into financial and other information). Based on the definition mentioned above can be defined that the accounting information system in question is the integration of the system components that process financial data into financial information so as to produce financial information that is useful and needed by the user in decision making.

Some opinions stated dimensions and indicators of the quality of accounting information systems. Quality measurement information system that can be done with a scope, time, cost, quality and risk (Laudon and Laudon, 2012: 530-531). While Stair & Reynolds (2010: 57) say the quality of the information system can be measured with a Flexible, Efficient, Accessible, and Timely and Kaplan & Atkinson (1998: 1) test the accounting information system to meet the needs of users reached the destination can be seen from the timely, efficient and effective than the system. While DeLone and McLean (1992 and 2003) using the measure of the quality of information systems in accordance with the model he developed with use you ease-

of-use, functionality, reliability, flexibility, quality of data, portability, integration, and importance. Furthermore Cornor (2004: 117) says that the integration between computer systems is very important. Integration remove the Necessary for the system to be rehandled again and again to enter it into multiple systems. Then Zaied (2012) says that in order to measure the quality of information includes the following characteristics: (1) Reliability; (2) Usability; (3) Adaptability; (4) Trust; (5) Maintainability.

Based on the characteristics of quality information system dikemukakan experts on Cornor (2004), Zaied (2012), Weyandt et.al. (2010) and Heidmann (2008), and the definition of the information system proposed Azhar Susanto (2013) and Wilkinson (1989), this study used quality measurement system with integration (integration), Reliability (Reliability) and Flexible (Flexible). Integration is a set of components and formal procedures that are related to each other (Azhar Susanto, 2013). Mampu integration combines hardware, software, brain ware, telecommunication network, and data base quality, and the quality of work and satisfaction of users (Sacer et al, 2006: 62). According to Morley and Parker (2009: 511) integrated systems are designed to work together. Norman (2007: 20) says that the integration is the merger of the basic parts of the system together in synergy to achieve the functionality or usability of higher or better as expected. Further said that the system integration includes the integration of components and integration function (Norman, 2007: 19). The reliability of accounting information system is strongly influenced by how the information technology infrastructure is designed or managed (Applegate et al, 2009: 259). The reliability of information processing systems infrastructure of an organization depends on the level of availability and security of the system and certain information technology services (Applegate et al, 2009: 259). The reliability of the system focus on the extent to which users can assume that the system will be available for users to use (Dennis et al, 2009: 281). Flexible. The system design should be useful for all those who will need it as a result of business development, including customer and programmer (Kendal and Kendal, 2011: 169).

### **Quality of Accounting Information**

The information is relevant news (Hirsch, 1994: 4). Information is data that has been formed into shapes that are meaningful and useful to humans (Laudon and Laudon, 2012: 15). A similar opinion was expressed by McLeod & Schell (2007: 15) which says that information is data that has been formed into something that is meaningful and useful for users. As according to Webster (2006: 26) information is meaningful: it has a subject. It is intelligence or instruction about something or someone. Further said Hall (2011: 5) that the information is a business resource

that is essential for the survival of the organization. The information is the result of data processing that gives value or meaning and benefits for a person (Azhar Susanto, 2008: 38). While Stair and Reynolds (2010: 5) says that information is an organized collection of facts that have added value. According to Romney and Steinbart (2012: 24) "information is the data that have been organized and processed to provide meaning and improve the decision making process". The same thing is said Gelinas et.al. (2012: 18) that the information is the data that is presented in a form that is useful for decision making. Then Clarke (2001: 9) says that information is a key element in decision making.

Accounting information disclosed by Clarke (2001: 9) that the accounting information is that a sub set of information that is Expressed mainly in financial (money) terms. Accounting information to plan and control performance. The same thing is said Belkaoui (2004: 213) that the accounting information is perceived as Essentially monetary and quantified. Accounting information as quantitatives, formal, structured, audited, numerical and past oriented. Accounting information produced by the accounting information system, in accordance with the main purpose of accounting information system is to provide information and accounting information systems ensure the quality of accounting information in support of planning, controlling, and analysis of the activity of the organization (Sacer et al, 2006: 61). Quality accounting information is used to assist the users of information to make decisions that are beneficial (Shipper and Vincent, 2003: 98). Beest et al (2009: 16) also said that the quality of accounting information is very important, because it will affect the capital providers, and other stakeholders in making decisions. From some of the above opinion can be interpreted that the accounting information is the financial data that is processed and molded into a more meaningful user that can be used as a basis for decision-making, so as to provide added value to an organization. Quality of accounting information is the accounting information has the quality characteristics required by the wearer in decision making valuable achieving organizational goals (O'Brein & Maracas, 2010). According Gelinas et.al. (2012: 19; Azhar Susanto, 2008) quality of information is information that is useful for the decision to be made. Furthermore, it is said that the quality of information is information that is suitable for the user, wherein the information available has distinctive features that meet or even exceed the expectations of users (Kahn et al., 2002: 185). The same thing is said to be Strong et al (1997: 45) that the information is only of high quality if it meets the need of information consumers. Meanwhile Schiper and Vincent (2003: 99) explains that the quality of accounting information is a complex concept, containing the value relevance of accounting information, accounting conservatism and earnings management.



From some sense it can be interpreted that the quality of accounting information is information that contains the value relevance of accounting in which the information is available when needed so as to meet the needs of users in the decision making. The criteria of quality information according to McLeod & Schell (2007: 43) and Romney and Steinbart (2012: 6) is the information should be accurate, timely, relevant and complete. Meanwhile, according to Hans Kartikahadi et al (2012: 49) the characteristics of accounting information is understandable (understandability), relevant (relevance), reliability (reliability) and comparable (comparability). Furthermore, according to Hall (2011: 12) that the quality of accounting information which has the following characteristics: (1) Relevant, the contents of the report or document should serve a purpose; (2) Timeliness, information must not be more than the time period required; (3) Accurate information should be free from material error; (4) Complete the information must prove all of the necessary, clear and not ambiguous; (5) Summary, information should be collected in accordance with user needs. Gelinas (2012: 19-22) states that made up the relevant information quality, timeliness, accurate and complete. Similar disclosed by Porter and Norton (2012: 27) that high quality information is information that is relevant and faithful representation, include: (1) Relevant information that is useful for decision-making processes, information about the past can help predict the future; (2) Timeliness that information should be available when decisions are being made; (3) Faithful representation that the information is complete, neutral and free from error.

### **Theoretical Framework**

Azhar Susanto (2013: 6) states accounting information systems are built with the main aim to process accounting data from various sources into the accounting information needed by the various users to reduce risk when making decisions. Heidmann (2008: 80) says that the quality of the system reflects the information processing system to generate output quality information. Romney and Steinbart (2012: 6) says that an accounting information system is a system that collects, records, stores, and processes the data to produce information. Arens et al, (2008: 7) says that organizations should develop an information system to ensure that the economic events of the entities noted in a timely and reasonable for the preparation of quality information. The same thing is said DeLone and McLean (1992: 62) and Azhar Susanto, (2013) that the quality system, with its focus on the production of information, is related to the technical level; information quality as the product of an information system corresponds with the semantic level. Then Hall (2011: 15) says that the required information the user is a product of the information system. Through the application of Accounting Information Systems quality, users obtain quality information at the right time for decision-making so as to produce

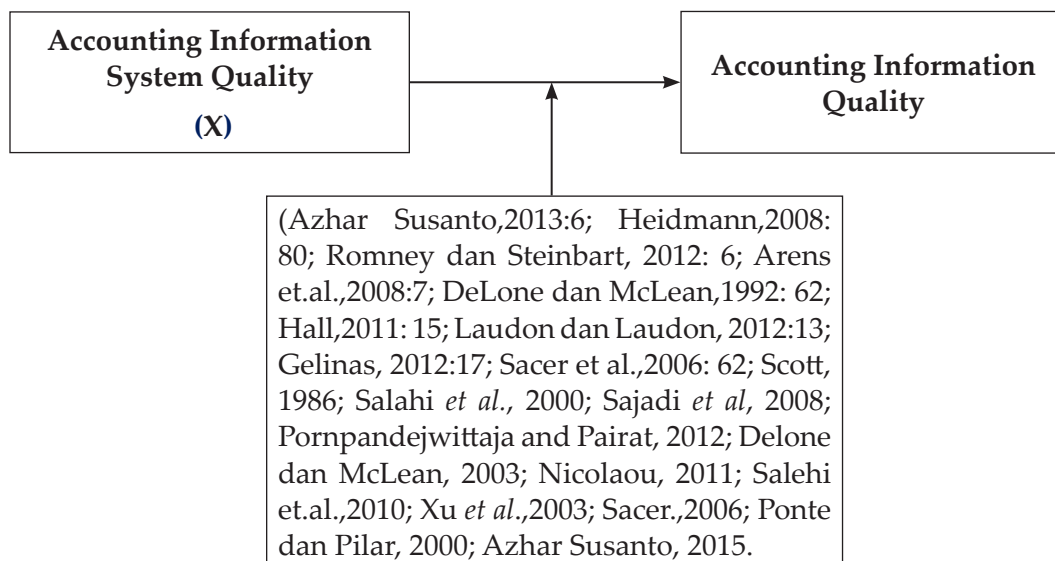
decisions, resource allocation, and the response time the better the result in the reduction of costs and increase profits (Laudon and Laudon, 2012: 13).

Furthermore Gelinas (2012: 17) states that the accounting information system can be an important element for the success of the organization by facilitating the process of daily operations and provide useful information for the management of the organization. The opinion goes on to say that there is no accounting information quality without quality accounting information system (Sacer et al., 2006: 62; Azhar Susanto, 2015). Accounting information system aims to present financial statements that are designed for external users and internal users (Scott, 1986). Accounting information systems that can successfully improve the correctness of financial statements and financial reporting (Salahi et al, 2000). Accounting information systems can also lead to improvements in the quality of financial reporting and speed up transaction processing companies (Sajadi et al, 2008). According Pornpandejwittaja and Pairat (2012) the effectiveness of information systems related to the collection, inputting, processing, storage, processing, management reporting accounting information, so that the organization can obtain quality financial statements. A similar opinion was expressed by Delone and McLean (2003) says "Investing in IS" may (or may not) lead to improved "information quality" (an aspect of IS success).

Several studies corroborate the above theories including research conducted by Nicolaou (2011), the results find the user's perception of the effectiveness of accounting information system, which is measured by the satisfaction perception of decision makers in the form of monitoring the accuracy and effectiveness of output information generated. Salehi et.al. (2011) which says that the quality of accounting information systems to improve the quality of accounting information, research results also revealed that there is a gap between the information systems should actually happened. As well as with the results of a study conducted Xu (2009) suggested issues related to accounting information system is seen as the most critical issue of the quality of the information. Next Sacer et al (2006) said that based on research results are the effect of accounting information system of the quality of accounting information. Ponte and Pilar (2000) says that the quality of accounting information system is a base of support in producing quality information used in the decision making process.

### **Hypothesis and Study Model**

Based on the framework that has been stated above, the hypothesis proposed in this study is: H1 : The quality of accounting information system affects the quality of accounting information



## METHODOLOGY

Judging from the research objectives, the study included in the survey research. Sekaran and Bougie (2013: 102) describes the survey methods may be collected information from people who act as resources that can be described, compared and explained the facts relating to people, events or situations. Furthermore, Moh. Nazir (2005: 56) states that the survey method, the researchers not only provides a description of phenomena, but also explain the relationship, test hypotheses, make predictions, and get the meaning and implications of a problem to be solved. This study may provide an overview of phenomena related to the variables examined in this study is the quality of accounting information systems, the quality of accounting information and the implementation of good corporate governance. Furthermore Judging from this type of study (type of investigation), this kind of research is verification research and are explanatory research or causal study, because this research aims to find out what and how much the factors expected to affect a variable in order to test the hypothesis (Mudrajat Kuncoro 2007: 12). This research may explain how much influence the variable quality of accounting information systems, the quality of accounting information. The unit of analysis is a/an/a member of the population (sekaran & Bougie, 2013: 263), the unit of analysis can also be in the form of a group, if the problem concerning the effectiveness of group work (though subject consists of a few individuals, the data collected is combined data which could explain the behavior of a group or individual opinion be the opinion generalization groups

(Mudrajad Kuncoro, 2007: 71-72). In this study, the unit of analysis is a study program at a college in the city of Bandung.

Observation unit or units of data collection is an element or group of units of analysis where the information will be collected. Thus the unit of observation or respondents in this study is Kaprodi, Sekprodi, Administration, Lecturers and Students in units Prodi on Higher Education that play a role in the use of accounting information systems. While the sample according to Sekaran and Bougie (2013: 262) is "A subset of the population. It comprises some selected members from it. The sample is a sub group or part of the population. By studying the samples it can be concluded that the study can be generalized to the population (Sekaran & Bougie, 2013: 262). In this study because the population has a known chance of being selected as a subject in the sample, the sampling design with the random nature of how probability (simple random sampling). While the sample size is determined by data analysis techniques to be used. Structural Equation Modeling (SEM) with the assessment of PLS (Partial Least Square) will be used in this study to test the hypothesis of the study. Statistical analysis techniques (SEM) was used as the causal relationships between variables and any unobserved variables. According to Hair et al (2014: 20)

## FINDING AND DISCUSSION

Based on the table can be seen  $t$  value variable quality of accounting information system (3.704) is greater than  $t_{kritis}$  (1.96) which means that the results of hypothesis testing  $H_0$  is rejected, then the statistical conclusion is the quality of accounting information systems have a significant impact on the quality of accounting information. influence the quality of accounting information system of the quality of accounting information by 0.332. The influence coefficient shows the increase in the quality of accounting information system of one standard deviation would be led to the increase in the quality of accounting information by the average standard deviation of 0.330, with regard else constant. Based on the calculations,  $f^2$  value of 0.131. Because the value of  $f^2$  closer to 0.15 (medium effect size thresholds), it can be stated effect size for kualitas influence of accounting information system of accounting information quality is medium. Variables influence the quality of accounting information system of the quality of accounting information by 0.590. The influence coefficient indicates that the variability in the quality of accounting information is explained by the quality of accounting information is reflected by Integration, flexibility and reliability. Then influence the quality of accounting information system of accounting information is of high quality because it has the effect size value of 0.534 ( $f^2$  value above 0.35). Flexible contributed greatly compared with the

amount of variability in the quality of integration in the accounting information system. This can be seen from the loading factor flexibility by 0.831 higher than the value of the loading factor in integration (0.767), reliability (0.777) which means that the quality of accounting information will provide a change in the quality of information in the case of variations and efficiency at high volume, may avoid mistakes, maintain data security, integration between the components and sub-components, the system is able to adapt to environmental changes, able to tailor the needs of users, the system is easily accessible and has a flexible information technology.

The research findings on the quality of accounting information system which shows that the quality of the SIA already in the category of very adequate but not 100%. This is due to the following:

- 1) Integration not yet fully harmonized with the software shown in the SIA used maximally yet accessible (actual score 91.8%), and yet the maximum integration between the software used by other divisions (actual score of 87.5%).
- 2) Flexibility, which is not optimal ability in college study program in information systems to adjust to the changing internal and external environment (actual score of 81.2%). In accommodate changes in business processes has not been fully optimized (actual score of 84.7%).
- 3) Accessibility, where optimal capability at the college study program in menyesuaikan reliability of information systems to the changing environment to accommodate changes in business processes that continue to grow with the development of age has not been fully optimized.

The results are consistent with theories of the following, which states that the accounting information system is built with the main aim to process accounting data from various sources into the accounting information needed by the various users to reduce risk when making decisions (Azhar Susanto, 2013 : 8). Laudon and Laudon (2007: 14) states that the implementation of the quality of accounting information system will produce the quality of accounting information is also used by the user in making a decision. Furthermore, the accounting information system should also generate accounting information to meet the needs of managers and workers (Hall, 2011: 23). Sri Mulyani NS, (2009: 25) adds that the company's use of accounting information systems as a medium for generating accounting information so that management can make the right decision. Some previous studies also prove the same thing that the quality of accounting information system affects the quality of accounting information (Salehi et al, 2000; Sajadi et al, 2008; Xu (2003).

## CONCLUSION

Based on the phenomenon, the formulation of the problem, hypotheses and research results, the conclusions of the study are as follows: the quality of accounting information is influenced by the quality of accounting information systems. Accounting information has not been fully qualified by reason of integration between the components and between subsystems not yet perfect harmony. Accounting Information Systems is not easily accessible, and keandaalan systems used by an organization not entirely ideal.

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