

Influence of Top Management Support on the Quality of Accounting Information System and Its Impact on the Quality of Accounting Information

Meiryani

Doctoral Students of Accountancy Department, Faculty of Economics and Business, Padjajaran University
Dipati Ukur Steet, PO box 40132, Bandung, Indonesia
E-mail : meiryanijunshien@yahoo.com

Abstract

In order to manage a healthy organization, companies need information systems that are designed to assist organizations in the face of competition. Companies use accounting information system as a medium or tool to generate information that managers can make decisions. To be able to take the right decisions necessary quality information, quality information is influenced by the quality of accounting information systems. In view of the above this paper considers the Influence Of Top Management Support On The Quality Of Accounting Information System and Their Impact On The Quality Of Accounting Information. The study was a theoretical research which considered the roles of top management support in quality of accounting information system and impact of quality accounting information. From studies carried out this paper concludes that top management support having improved quality of accounting information system have impacted positively to quality of accounting information, thereby improve the quality of decision-making.

Keywords : Top Management Support, Quality of Accounting Information System, Quality of Accounting Information

1. Introduction

The role of accounting information system is very influential for the organization because of accounting information systems supporting the organization's business operations, managerial decision making, and is one of the strategies to achieve the organization's competitive advantage (O'Brien, 2003).Guimaraes et al. (2003) stated that the business has a high dependence on information systems developed. However, in spite of influential of accounting information system financial fraud which had led to poor performance has continued to be on increase (Hadi Purnomo, 2012). Poor performance due to poor information systems (Azhar Susanto, 2008). The success of an information system is not only determined by how the system can produce well informed, relevant and reliable, still also determined by compliance with the work environment, which means that the information needed by the users of information systems. Although technically an information system is perfect, but it can not be said to be successful if the users of the system can not use it. (Choe, 1996).Doll and Deng (2001) states that user participation is an important factor that must be met in the success of information systems.Tate (1990) User participation in information systems development is regarded as an important factor influencing the success or failure of the implementation of the system. quality of accounting information systems that will produce quality accounting information (Azhar Susanto, 2008).

In view of the above, this study aims the role of user participation on quality accounting information system and its impact in quality accounting information.

2. Statement of the Problem

The poor local government financial reports. Of the 500 local governments in Indonesia, only 67 are unqualified financial statements (WTP). This means that only 12 percent of local governments are able to manage and report their financial well; For the fifth time, the Supreme Audit Agency (BPK) does not provide a disclaimer alias opinion of the Central Government to the Financial Statements (Audited). CPC rate, improvement of the country's financial system has not happened yet thorough in all ministries / state agencies.

A system running effectively assessed, if it can meet the needs and desires of various constituencies within the organization, either individually or as a group (Gibson et al, 2003). Information systems continue to evolve so that necessary adjustments each time. Adjustments are made if there is a problem or if there is a new requirement (Romney & Steinbart, 2005: 270).

according to the chairman of the Supreme Audit Agency found a number of documents in the troubled state-owned enterprises; The Supreme Audit Agency (BPK) to assess the management of state assets in the region and the Senayan Kemayoran still bad. Due to poor management, the financial statements of the Ministry of State Secretariat 2009 and get a qualified appraisal.

Ahmad Diamond Researcher Executive Directorate of Research and Regulation of Bank Indonesia (BI) said the case of Citibank Indonesia allegedly due to lack of internal control and the proximity of customers and

employees.

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; found a number of documents in the troubled State-Owned Enterprises. Audit Agency to assess, repair the financial system in the whole country has not happened all ministries / state agencies.

In view of the above problems, this study examines the role of top management support on quality accounting information system and its impact in quality accounting information.

Ambler (2002) argued that if the organization fails to identify the various interests of stakeholders (including users) who will be actively involved, it will cause the system to become a low priority and so the system has a high chance of failure. The user will be faced with many decisions programmed (programmed decisions) compared with non-programmed decisions (Gibson et al. 2003). Doll and Deng (2001) states that user participation is an important factor that must be met in the success of information systems.

participation of users in the short term is expected to increase the acceptance of the system by users, namely by developing realistic expectations of the capabilities of the system (Gibson, 1997), providing a means for bargaining and conflict resolution on system design problem (McKeen, 1981) as well as reduce the rejection of change of user of the information system developed (Muntoro, 1994 in Suryoadi, 2004).

3. Objective of the Study

In view of the above problem this study considered the following,

1. Examining the roles of top management support on quality accounting information system,
2. Ascertaining the impact of quality accounting information system in quality accounting information

4. Literature Review

4.1 Concepts of Top Management Support

Top management support is the willingness of the top management to provide the necessary resource and authority or power for project success (Verhage,2009). Cerrulo (1980) in Choe (1996) explains that top management support includes the preparation of the assessment objectives or goals, evaluate the proposed information system development project, defines the information and processes necessary, conduct program reviews and information systems development plan. Choe (1996) cites the opinion Doll (1985) who stated that top management support includes funding guarantee and prioritize the development of the system. Romney and Steinbart (2012) states in order to minimize adverse behavioral reactions, one must understand why the presence of a resistance / refusal / resistance to the system, several important factors include, among others, the support of top management. Thus, from the above definition it could be said the top management support are management wishes to provide information and processes required and determine the priority of system development.

According Muntoro (1994) top management support is not only important for the allocation of the necessary resources, but gave a strong signal to employees that the changes made is essential. According to Bodnar and William S. Hopwood, (2010), a crucial developing of systems that all businesses have the support of top management. Then further Bodnar and William S. Hopwood, (2010) says that careful attention must be given to the development of a system of planning and strategy, such planning must incorporate the support and approval of top management. Research results Raghunathan and Raghunathan, TS (1988) state that top management support effect on the development of information systems. DeLone (1988), and Choe (1996) has conducted research to test empirically that top management support has a positive influence on system performance information through a variety of activities. In line with the theory of Bodnar and Hopwood (2010: 29) which states that the factors that affect the application of accounting information systems is the use of information technology, the expertise of users, user participation, training, top management support and user conflicts. The theory expressed by Arpan and Isaac (2005 : 7) , that top management support is an important factor in determining the effectiveness of the application of information systems in organizations.

According to Arpan and Isaac (2007: 7) top management support is an important factor that determines the effectiveness of the organization's information systems acceptance.

5. Activities being carried out by Top Management Support

Top management plays a leading role in any system development cycle (system development life cycles), which includes planning, design, implementation. Cerrulo (1980) in Choe (1996) explains that top management support includes the preparation of the assessment objectives or goals, evaluate the proposed information system development project, defines the information and processes necessary, conduct program reviews and information system development plan. Choe (1996) cites the opinion Doll (1985) who stated that top management support includes funding guarantee and prioritize the development of the system. Jarvenpaa and Ives (1991) and Boynton et al (1994) find evidence that top management is an important factor in information technology investment and influence the success of information system development (Lawrance and law, 1993).

According Muntoro (1994) top management support is not only important for the allocation of the necessary resources, but gave a strong signal to employees that the changes made is essential. Top management has the power and influence to socialize the development of information systems that enable users to participate in the development of systems that will affect user satisfaction. Support of top management in this study was defined as top management understanding of computer systems and the level of interest, support and knowledge of the SI or computerized (Lee & Kim, 1992). This variable is measured with an instrument developed by Choe (1996) in Soegiharto (2001). From the above one can say that The top management has an important role in every stage of the system development cycle, including planning and implementation. The main task is developing a system to communicate with top management on strategic planning, determinants of success and overall goals. Development of the system has a risk when he accepted the management's opinion as fact right. The responsibility of success or failure of the new system is on the development of the system.

6. Objectives of Accounting Information System

According to (Stair et al: 2010:7) A system is a set of elements or components that interact to Accomplish goals. The elements Themselves and the relationships among Them Determine how the system works. Systems have inputs, processing mechanisms, outputs, and feedback. definition of the system according to O'Brien & Headquarters (2010:26) is as follows:

"A system is defined as a set of interrelated components, with a Clearly defined boundary, working together to Achieve a common set of objectives by accepting inputs and producing outputs in an organized transformation process. While the definition of the system according to Hall, James A (2011:5), is: A system is a group of two or more interrelated components or subsystems that serve a common purpose.

definition of the system proposed by Azhar Susanto (2009:18) that defines a system as a collection / group of parts / components of any physical or non-physical well interconnected to achieve a certain goal. So the system is built as a guideline to achieve one goal. Based on the opinion can be concluded that the system is the components which integrate with each other to form a harmonious force to achieve one goal.

Laudon & Laudon (2012:15) **An information system** can be defined technically 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 may also help managers and workers analyze problems, visualize complex subjects, and create new products. Information systems contain information about significant people, places, and things within the organization or in the environment surrounding it. Definition of information systems according to Bateman and Snell (2004:6) is:

Information system is an arrangement of people, data, process and information technology that interact to collect, process, store, and provide as output the information need to support an organization. Stair (2010:10) An information system (IS) is a set of interrelated elements or components that collect (input), manipulate (process), store, and disseminate (output) of data and information, and provide a corrective reaction (feedback mechanism) to meet an objective. Azhar Susanto (2008:52) also suggests the definition of information systems as follows:

"The information system is a collection of sub-systems both physical and non-physical are interconnected with each other and work together in harmony to achieve goal that process data into useful information. Based on the opinion can be concluded that the information system is a collection of elements that integrate harmoniously forming the power to process financial data financial information.

Bagranof et al (2011:5) An accounting information system is a collection of data and processing procedures that creates needed information for its users. by Hansen & Mowen (1995:34) Accounting Information System is a system Consisting of interrelated manual and computer parts, using process such as collecting, recording, summarizing, analyzing (using decision models), and managing the data to provide output information to users. Operationally, an AIS uses processes to transform inputs into outputs that satisfy the overall objectives of the system. Bodnar & Hopwood (1993:2) an accounting information system is a collection of resources, such as people and equipment, designed to transform financial data into information. This information is communicated to a wide variety of decision makers. Hall (2011:7) The Accounting Information System AIS subsystems process financial transactions and nonfinancial transactions that directly affect the processing of financial transactions. by Azhar Susanto (2008:72) accounting information system can be defined as a collection (integration) of the sub-systems / components of both physical and non-physical and berhubungan mutually cooperate with each other in harmony to process transaction data related to financial issues into financial information. Based on the opinion can be concluded that the accounting information system is a collection of elements that harmoniously integrate with each other to form a process financial data into financial information that is useful in decision making.

The objectives of accounting information system will help us to understand the role of information system and its impact on accounting information quality. These objectives are ;

- Provide accurate information and timely so that it can perform the main activities in the value chain

effectively and efficiently

- Improving the quality and reduce the cost of production, both goods and services produced
- Improving efficiency
- Improving the ability to make decisions
- Improve knowledge sharing

According to Romney & Steinbart (2000, H.2), accounting information systems (AIS), which consists of human, procedures and information technology has three main functions within the organization, namely: (1) to collect and store data and transaction activity so that the organization can see what has happened in the normal course of business; (2) Processing data into information useful for decision-making that enables the management to perform activities of planning, implementation and control; (3) Provide sufficient controls to safeguard assets of the organization including the data.

The above objectives could be said to have stonger impact on accounting information quality, because The use of information technology as a means of data processing (EDP = Data Processing) in accounting information systems or accounting processes in the industrial era in the organization carried out with the aim that the precision and accuracy of data processing for the better (Azhar Susanto, 2008: 5). Accounting The information system supports the organization's business operations, managerial decision making, and is one of the strategies to achieve the organization's competitive advantage (O'Brien, 2003).

7. The Quality Of Accounting Information

In Big Indonesian Dictionary (KBBI), quality means: (1) the level of a good or bad thing; (2) the degree or extent (cleverness, skill, etc.); (3) quality. Some definitions of quality which successfully identified by Reeves and Bednar (1994) is: Quality is value (Abbott, 1955; Feigenbaum, 1951), conformance to specifications (Gilmore, 1974; Levitt, 1972), conformance to requirements (Crosby, 1979), fitness to use (Juran, 1974, 1988), loss avoidance (Taguchi, cited in Ross, 1989), and meeting and / or exceeding customers' expectation (Goonroos, 1983, Parasuraman, Zeithaml, & Berry, 1985).

Reeves and Bednar, 1994 then defines: quality as excellence, as, as conformity and as meeting customer expectation. according to them (Xu, 2003) although all four categories are still under debate by many parties, but the definition of "quality" in the latter category is a broader definition is used, for example, by the American Society for Quality (ASQ) and ISO 9000-2000. In line with the Reeves and Bendnar, the concept of Total Quality Management (TQM) states, that the quality is consistently meeting customer's expectations. Loudon & Loudon (1996:417) also confirmed the same thing, that the quality of the specification illustrate kesusaian producer with user satisfaction criteria such as physical quality of products, quality services and psychological aspects.

Thus, from the above definition it could be said quality will be more emphasis on activities to produce quality information (information quality) that can meet the needs of users of information.

Wang, 2002: 693, concluded that the data is a symbol that can be codified and communicated that represent entities, properties, and statements. The data have content (representation) and form / format (record) that allows data to be stored, retrieved (retrieve), transferred, combined (aggregation) and analyzed. Azhar Susanto (2008: 40) says that the data is facts or anything that can be used as input in generating information. The data will be transformed into information when data is placed in a context implies dang (Wang, 2002: 693).

Quality of the information or the quality of information is needed by all organizations and is the key to success for all organizations, economy and society. All organizations, believes that quality information is a critical point for the success of their organization (Wang et al, 1998).

Quality information is information that is fit (fit) for the needs of the users of information, (Huang et al., 1999). High quality information is public information precision (Hall: 2011:). However, Klein, 1998 (Xu 2003: 16) states that in determining the suitability of the information and the needs of the wearer, each individual (user) has different dimensions from each other.

Agmon & Athituv, 1987 stressed that quality information is seen as something that is suitable for use by users of the information (Xu 2003: 37). DeLone and McLean, 1992 (N. Gorla et al. 2010: 213) confirms that the quality of information is a concept related to the quality of the output of the system information. Namely useful output (useful) for business users; relevant to decision-makers; and easy to understand and meet the output specification of the required user information. (N. Gorla et al. 2010: 208).

Bailey and Pearson, 1987 ([business.clemson.edu / ISE / html / information_quality.html](http://business.clemson.edu/ISE/html/information_quality.html)), identifying 9 (nine) characteristic dimensions of information quality, namely: Accuracy, precision, currency, output timelines, reliability, completeness, conciseness, format and relevance. Finally, Xu, (2003: 55) enter the dimensions of the quality of information in his study critical success for Accounting Information System Data Quality are: Accuracy, timeliness, completeness and consistency.

The success of an accounting information system one of which can be seen from the dimensions of information quality (Peter et al, 2008). According to Wilkinson et al. (2000), one of the goals of the accounting information system is to produce useful information to support decision making by internal decision makers (internal

decision maker). Romney and Steinbart (2006), menyatakan that the accounting information system designed / developed properly, will be able to fix the decision of repayment.

Described by Wang and Strong (Heidmann, 2006: 79), that the intrinsic quality information occurs when the properties of the overall information isolated from the user, the task and the particular application. Contextual information quality, that quality information essential requirements must be defined relative to the user, task and specific application. While the categories of representational information quality, a quality information drawn from the effectiveness of the presentation of information, ie, how much information can be interpreted and understood.

Wang, Storey & Firth, 1995 mentions that the dimensions of the quality of the data used in accounting and auditing are accurate (accuracy) were measured in terms of frequency (frequency), size (size) and distribution of data errors (distribution of errors). While Feltham, 1968, using the dimensions of relevance and timelines as an attribute of the quality of accounting information. Hongjian Xu (2012) identify the dimensions of the quality of accounting Opera composed; accurate, timely, complete and consistent the data

According to O'Brien (1996:) useful information (useful) product that has the characteristics, attributes or qualities that help make it valuable information to the wearer. Information which is useful information to have three dimensions: time dimension (time), the content dimension (content) and the dimensions of the shape (form). menurut James Hall (2011) useful information (useful) has karakteristik-following characteristics: relevance, timelines, accuracy, completeness and summarizing. Based on the above, the dimensions of quality of accounting information is accurate, complete and consistent.

8. Influence of Top Management Support in Accounting Information System Quality

8.1 Role Of Top Management Support

Decisions are often repeated (whether structured, semi-structured and unstructured) can often be obtained by making use of a decision support system that is top management support. The use of decision support systems can not be separated from the role of management information systems that exist within an organization that is the interface where the top managers of top managers in control of decision-making synergies.

Because of the strategic decisions cover various areas of operations of a company, they need the involvement of top management. Top management has the perspective needed to understand the broad implications of such decisions and the authority to authorize the allocation of the necessary resources. The most decisive step success system planning is the first step in getting the full support of top management / supervisor (Wilkinson, 2009: 250).

The top management has an important role in every stage of the system development cycle, including planning and implementation. The main task is developing a system to communicate with top management on strategic planning, determinants of success and overall goals. Development of the system has a risk when he accepted the management's opinion as fact right. The responsibility of success or failure of the new system is on the development of the system.

DeLone (1988), and Choe (1996) have done penelitian empirically test that top management support has a positive influence on kinerja information systems through a variety of activities. Top management is responsible for providing general guidelines for information systems activities. The level of support offered by the top management for organizational information systems can be a very important factor in determining the success of all activities related to information systems (Raghunathan and Raghunathan, 1988).

Top management plays a leading role in any system development cycle (system development life cycles), which includes planning, design, implementation. Cerrulo (1980) in Choe (1996) explains that top management support includes the preparation of the assessment objectives or goals, evaluate the proposed information system development project, defines the information and processes necessary, conduct program reviews and information system development plan. Choe (1996) cites the opinion Doll (1985) who stated that top management support includes funding guarantee and prioritize the development of the system. Jarvenpaa and Ives (1991) and Boynton et al (1994) find evidence that top management is an important factor in information technology investment and influence the success of information system development (Lawrance and law, 1993); Szajna and Scamell (1993) and more specifically on the planning information (Raghunatan and Raghunatan, 1988). DeLone (1988) and Choe (1996) has proposed and empirically tested that top management support has a positive influence on system performance information through a variety of activities. Top management is responsible for providing general guidelines for information systems activities.

9. Impact of Accounting Information System Quality in Accounting Information Quality

9.1 Role Of Accounting Information System

O'Brien (2003) states that information systems can help managers by providing the information necessary to carry out any managerial functions. Scott (2000) states that the accounting information system aims to present financial statements that are designed for external users and internal users. Hall (2010: 14)

states that fundamentally , the purpose of accounting information systems are : (1) provide information about the organization's resources are used , (2) presents information related to management decision -making , and (3) provide information to personnel operations in order to assist the personnel carrying out their duties efficiently and effectively .

Azhar Susanto (2009 : 6) states that for a company , accounting information system is built with the primary goal to process accounting data from various sources into the accounting information required by a wide range of users to reduce the risks when making decisions .

Proof - of-concept related to the above theory influence the quality of accounting information system accounting information quality empirically show the results as follows : study Salehi et al (2000) , about the success of information systems in economic emergence in Iran , the results showed that the accounting information system can correct the truth of the financial statements and financial reporting .

Studies conducted by Sajadi et al (2008) on the effectiveness of accounting information systems research also showed that the results of the implementation of the company's accounting information system , can lead to improvements in the quality of financial reporting and accelerate transaction processing companies .

Study conducted by Bonson and Pilar (2010) on the improvement of the integrity of accounting information systems through new technology showed results consistent with the two previous researchers , that the accounting information system can be considered as a support base for satisfying requests for information during the decision -making process .

To complete the proof of the influence of the quality of accounting information systems on the quality of accounting information , and Xu et al (2003) in his case study in Australia , related to the key issues of accounting information quality management concluded that the issues related to the accounting information system is seen as the most critical issue the high information quality .

10. Methodology

This study is a theoretical study of the influence of top management support in accounting information system quality and its impact to accounting information quality, because this study aimed to find out what and how much the factors thought to affect a variable (Mudrajat Koncoro (2007:12) , which employed the secondary source of data collection by making use of available literature on top management support in accounting information system quality and its impact on accounting information quality. The analysis in this paper is done with a descriptive analysis. Descriptive aims to obtain a description of the characteristics of each study variable.

11. Conclusion

Since the top management has to support the development of information systems that exist in the company so as to produce quality accounting information systems. Quality accounting information system can assist management in carrying out the functions and responsibilities of planning, directing, monitoring and decision-making to achieve corporate goals and reduce financial fraud. Thus it can be said to support top management has effective influence on the quality of accounting information systems and its impact on the quality of accounting information produced by companies with improving the quality of the financial reporting system, assist managers in making decisions.

In theory, accounting information systems affect accounting information. Because of the quality of information companies affected by the quality of accounting information systems (Sacer et al: 2006).

This statement is supported by some of the following opinion: O'Brien (2006) states that information systems can help managers by providing information necessary to melaksanakan setiap managerial functions. Scott (1986) states, that the accounting information systems present a financial report, designed to external users and internal users. Similarly, Hall (2010:) stated that fundamentally, the purpose of Accounting Information Systems are: (1) providing information about the organization's resources are used, (2) presents information related to management decision-making, and (3) provide information to personnel surgery to help carry out tasks efficiently and effectively tuhgasnya.

In addition to the above literatur, Azhar Susanto (2009) also confirms that for a company, Accounting Information Systems built with the primary goal to process accounting data from various sources into the accounting information required by a wide range of users to reduce the risks when making decisions. Meanwhile, according Pornpandejwittaja and Pairat (2012) that the effectiveness of information systems relating to the collection, income (entering), processing, data storage, management, management reporting accounting information so that organizations can obtain quality financial statements.

So, this will definitely help to reduce the company's collapse and impoverishment of investors thus affecting the growth of the company and the achievement of overall corporate objectives.

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