The Influence of Personal Information System Capabilities, Top Management Support. Training and Education Program Performance of Accounting Information Systems Implications The Quality of Accounting Information in the Province of Islamic Banks of West Java

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Abstract
This study was conducted to determine the effect of the Personal Capability Information Systems, Top Management Support, Training and Education Program Performance Against The Implications of Accounting Information System on the Quality of Accounting Information. In this study, researchers will examine how much of the effect of the Personal Capability Information Systems, Top Management Support, Training and Education Program Performance Against The Implications of Accounting Information System on the Quality of Accounting Information. The purpose of this study was to determine the influence of the Personal Capability Information Systems, Top Management Support, Training and Education Program Performance Against The Implications of Accounting Information Systems on the Quality of Accounting Information. The usefulness of the research is expected to develop knowledge and solve problems. The method used is to spread the questionnaire survey / questionnaire. The test results turned out to be simultaneous or together -Same user participation, personal capabilities, top management support, training and education significantly affect the performance of the accounting information system.
Keywords: Personal Capability, Top Management Support, Training and Education Program Performance Accounting Information Systems, Quality of Accounting Information

Introduction
The information system is an integral part of the organization, even some of the company business will not run smoothly without any information system (Loudon-Loudon 2007: 19). System information can be organized combination of people, hardware, software, network communications, data resources, and policies and procedures that store, retrieve, modify, and distribute information within an organization (James O'Brien, 2011: 4). The information system is one component in an organization and is a tool that can provide information to all interested parties. Because the information system is a component of the organizational components - components of the information system is also basically a component of the organization (Azhar Susanto, 2013: 62).

The application of the accounting information system is expected to produce quality accounting information. (Azhar, 2013; 16). This means that the accounting information must meet the criteria of quality information that is composed of several dimensions, Accurate, Relevant, Timely, and Complete (Azhar, 2013: 13) (Gelinas J, 2012; 19). Accurate means that the accounting information truly reflect the situation and conditions. Relevant means that the accounting information produced completely in accordance with the requirements. Timely means that the accounting information available at the time the information is required. Complete means that the accounting information produced has completely desirable and necessary (Azhar, 2008: 13).

If the accounting information is not qualified, it can not help management in decision making. If the information is inaccurate or incomplete, people will make bad decisions, cost thousands or millions of dollars. If the information is not relevant, can not make a decision at a certain time, or complete also difficult to understand can provide little value in the company. (Ralph M. Stair, 2009: 6).

Hermawan Hosein, Chief Technology Officer Sinarmas Securities (2011) suggested, the network quality in this country have not been able to keep up, resulting in frequent occurrence of loss and degradation of network data packets that are not conducive to transactions that require punctuality as securities trading through e-trading system. There are still many small banks to manipulate the financial statements (windows dressing) and for the big banks are still some that do the manipulation of financial statements (windows dressing). Said Budi Rohadi, Deputy Governor of Bank Indonesia (2010).

ACEP Komara (2005) in his research, reveals that the SIA user involvement, personal capability information system, Support Management of peak system performance akuntasni information. According to the research results Almilia & Briliantien (2007) only support top management that affect system performance inf accounting informa- tion in the form of user satisfaction of information systems and systems of the wearer .. According Sudibyo & Kuswanto (2011) both the poor performance of an accounting information system can be viewed through user satisfaction and system usage of accounting information system itself. Almiloia & Briliantien (2007) and Fung Tjhai Jen (2002) showed that there was no direct relationship between the training program and the support of top management in the use of the system, but the research conducted by Soegiharto (2001) there is a direct relationship between the user's involvement with the usage of the system.

This research was done in Islamic banking, given the rapid development of Islamic banking in Indonesia. Based on the background described, the researchers are searching for the "Influence of the Personal Capability Information Systems, Management Support Peak. Training And Education Program Performance Against The Implications of Accounting Information Systems on the Quality of Accounting Information in Commercial Bank of West Java Province "

Formulation of Problem

Based on the research background, it may be possible formulation of the problem in this study are: How much influence the personal capability, top management support, training and education programs on the performance of the accounting information system and its impact on the quality of accounting information in Islamic Banks (BUS) West Java?

The purpose of research

The purpose of this study was to determine and examine the influence of personal capabilities, top management support, training and education programs on the performance of the accounting information system and its impact on the quality of accounting information in Islamic Banks (BUS) of West Java Province.

Literature Review

Accounting Information Systems

Accounting Information Systems according to Azhar Susanto (2013: 124) are as follows: Accounting Information Systems can be defined as a collection of subsystems / components of both physical and non-physical that relate to each other and work together in harmony to process the transaction data related to financial issues into financial information. Accounting information system is a data collection and processing procedures that create the necessary information to users (Nancy 2010: 5) Accounting Information Systems is a subsystem of financial transactions and non-financial transaction processes that directly affect the financial transaction processing. (James A. Hall, 2011: 7). Accounting Information System is a set structure of an entity, such as a business enterprise, which employs physical resources and other components to transform data into information economy accounting, with the aim of satisfying the information needs of various users. (Joseph W. Wilkinson 2000: 5).

Performance of Accounting Information Systems

Performance information system according Soegiharto (2001): Performance assessment of the implementation of the system means the system, whether it is in accordance with its intended purpose or not ". Assessment of the performance of the system is the job satisfaction of users of the system obtained in the operation of the system, the benefits perceived by the user associated with the system used and the frequency level of the user in the use of the system. Choe (1996), Soegiharto (2001), and Jen Tjhai Fung (2002) in Luciana and Irmaya (2007) to measure the performance of the accounting information system of two dimensions:
1. Satisfaction of users of information systems
2. Users of accounting information systems

Personal Capability Information Systems

Research Choe (1996) in Tjhai (2002), found that the ability of technical personnel information systems have a significant positive correlation with the performance of the accounting system. Is the skill or potential ability to master a skill that is congenital or the result of exercise or practice and desired to do something that is realized through his actions. Robbins (2007: 42) Dimensions for the ability of users of accounting information systems in Beriyaman Adventri according to Robbins (2008: 42) can be seen from: Knowledge, Ability, and Skills.

Top Management Support

Top management support is top management is the understanding of the computer system and the level of interest, support, and knowledge of the system informasi.Delone (1989) and Choe (1996) in ACEP Komara

(2005)

Training Programme for User System
Training and user education programs. Jen Tjhai Fung (2002) argues that the accounting information system performance will be higher if the program training and user education programs were introduced.

Quality of Accounting Information
The quality of information as information that is suitable for use by consumers or users. The quality of information has a characteristic that meet or even exceed the expectations of customers or users of the information available. Kahn et al (2002: 185). According Gelinas et al. (2008: 19) that the quality of information that is useful for decision makers. User specific information in order to determine the quality of a quality decision to give additional emphasis on relevance (O'Brien (2010: 351), Ralph M. Stair (2009: 7) James A.Hall, (2011: 13), timely(O'Brien (2010: 351), Ralph M. Stair (2009: 7) James A.Hall, (2011: 13), accurate (O'Brien (2010: 351), Ralph M. Stair (2009: 7) James A.Hall, (2011: 13)and complete(O'Brien (2010: 351), Ralph M. Stair (2009: 7) James A.Hall, (2011: 13) .

Previous Research About the Effect of Information Systems Personal Capability, Top Management Support. Training And Education Program Performance Against The Implications of Accounting Information Systems on the Quality of Accounting Information

Research Choe (1996) in Tjhai (2002), found that the ability of technical personnel information systems have a significant positive correlation with the performance of the accounting system. Tjhai (2002) in his research found personal technical ability variable accounting information system showed a positive correlation with variable user satisfaction. According to Fung Tjhai Jen (2002) in Luciana (2007) found higher personal technical capabilities of accounting information systems, will improve the performance of the accounting information system due to the positive relationship between the ability of the personal techniques of accounting information systems with the performance of accounting information systems.

In line with the research conducted by Jong Min (1996) and Soegiharto (2001) in ACEP Komara (2005) who found a positive correlation between the ability of personal techniques in information systems for accounting information system performance.

Delone (1988) and Choe (1996) has been filed and empirically test that top management support has a positive effect on system performance information through a variety of activities. According Doll (1985) cited in the study Komara (2005), the support and involvement of top management holds an important use in the successful implementation of information systems.

Research (Sadat, 2005). Soegiharto (2001) found no significant difference between companies that have the training and user education programs with companies that do not have. Tjhai (2002) found that among companies that introduced a program of education and training of users and companies that do not introduce a significant difference with user satisfaction, but proved to indicate a difference in the use of the system.

Of some theory and previous research, it can be made in the research framework can be illustrated in the figure below:

Figure 1.
Framework
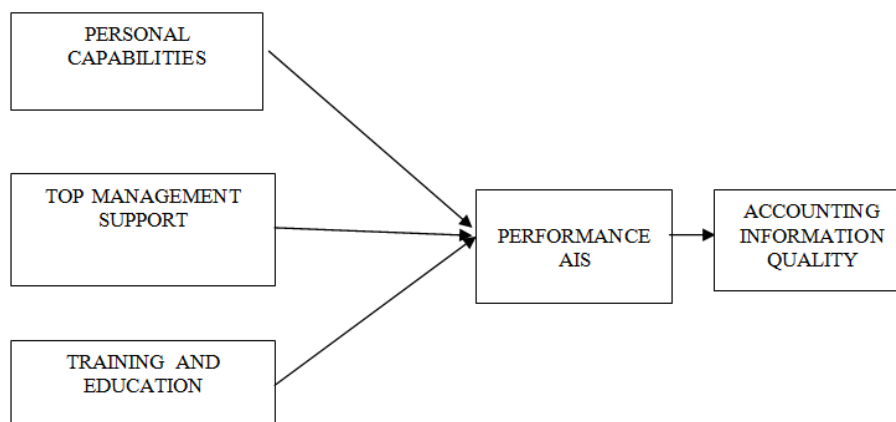
Research Hypothesis
There is influence between user participation in the process of system development, personal capability, top management support, training and education programs simultaneously on the performance of accounting

information systems.

Research methodology

According Arukunto (2006: 15), the variable is the object of research is a point of concern, while the place where the variables inherent called research subjects. Referring to the opinion, which is the object of this study is the Personal Capability, top management support, Performance and Quality Information System of Accounting Information., Conducted a survey on Islamic Banks throughout Indonesia.

The method used in this research is to be explored (exploratory study). The operational definition of each variable of this study are: Personal Capability (X1),: Top Management Support (X2), Training and Education users (X3), Accounting Information System Performance (Y), Quality of Accounting Information (Z).

The data used in this research is primary data obtained directly through interviews and kuisioner.Teknik Collecting data used in this study was questionnaire (Questionnaire) and the study of literature. The population of this study is Islamic Banks in Indonesia. Selection of a target respondents are users of accounting information systems that exist in Islamic banks in Indonesia. The reason for choosing the users of accounting information systems as respondents in this study is that the users of information systems in the environment of Islamic banks are most likely to understand the process of development and implementation of the company SIA. The total membership of the population is Islamic Banks of existing research in Indonesia totaled 11 Islamic Banks (BUS).

In order to collect the data, the sampling technique used in this study using non-probability sampling approach. Based on the above sampling technique using sampling techniques saturation of a total population of 11 BUS.maka sampled 11 BUS is available throughout Indonesia. Distributing questionnaires to the respondents conducted research that the users of accounting information sisitem in Islamic Banks, where each of the Islamic Banks given 20 pieces questionnaire, so that questionnaires were distributed as many as 220 pieces.

In this study using pattern analysis tool causal relationship between the variables of the study, analysis tools as follows:

1. Test Instrument Research

Validity indicates the extent to which a measuring instrument measures what it is supposed to measure ". Because the scale of measurement of the data is ordinal then test the validity of this research using Spearman Rank correlation (Siegel, 1997) with the formula:

$$r = \frac{\Sigma x^2 + \Sigma y^2 - \Sigma d_i^2}{2\sqrt{\Sigma x^2 - \Sigma y^2}}$$

in which:

r = Spearman Rank correlation coefficient

x = Score statement i, i = 1,2,3, ..., n

y = The total score statements to-i, i = 1,2,3, ..., n

With a confidence level of 95% (= 0.05), then if:

a. rhit> rtabel, means that the data in question is valid.

b. rhit <rtabel, means that the data in question is invalid

Nasution (2003) stated that a reliable gauge when the tool in measuring a phenomenon at different times always show the same results. Tests conducted on the item valid statement. In this study used the reliability test with the split second technique of Spearman-Brown.

Reliability for the entire item by using the Spearman-Brown formula (Singarimbun and Effendi, 1995) as follows:

$$rtot = \frac{2(r^{tt})}{1 + r_{tt}}$$

in which:

rtot = overall reliability Figures items

rtt = correlation coefficient parts of the first and second parts

With a confidence level of 95% (α = 0.05), then if:

1) rtot> rtabel, meaning the data is concerned reliable and fit for use in testing the hypothesis.

2) rtot <rtabel, means that the data in question are not reliable and are not fit for use in testing the hypothesis.

The criteria used to determine an item statement as valid and has acceptable reliability value, based on the criteria Barker, et.al. (2002), as shown in Table 3 below:

Table 1

Criteria Standard Instrument Validity and Reliability Research

Kriteria	Reliabilitas	Validitas
Good (Baik)	0.8	0.4
Acceptable (Cukup Baik)	0.7	0.3
Marginal	0.6	0.2
Poor (Tidak Baik)	0.5	0.1

Source: Barker, et.al. (2002)

2. Descriptive Analysis

Descriptive statistics provide a descriptive overview of the primary data collected from respondents will be a descriptive analysis with the following steps: 1. Using the scale used, namely 5-point Likert scale. 2. Summing each frequency of respondents' answers to each question item.3. The number of times the frequency response scores each answer.4. Determine the weight of respondents by adding the result of multiplying the frequency by a score of answers. 5. Determine the ideal weight by multiplying the number of items with the highest scores and the number of respondents answer. 6. Score each of the indicators in the can by dividing weight with ideal weight multiplied by 100%. 7. Determine the limits of class interval. 8. Determine the average value (mean), standard deviation, variance, maximum, minimum, and determine the category based on the frequency of each kelas.`

3. Classical Assumption Test

The classical assumption made in this study include:

1) Data Normality Test is used to test whether the regression model has a normal distribution or not.
2) Test Multicolinearity, according Ghozali (2002: 57), multicollinearity test aims to test whether the regression model found a correlation between independent variables.
3) Test Heteroskidastity, according Ghozali (2002: 93), heteroscedasticity test aims to test whether the regression model terjadai inequality and the residual variance of the observations to other observations. Good regression model is that it does not contain or have symptoms heteroscedasticity homogeneous variance
4) Autocorrelation test, test assumptions autocorrelation Classical aims to determine whether there is a correlation between the error penganggu on observation data of the observations to other observations in linear regression models. Good regression model is that not happen correlation

4. Hypothesis Testing

Testing hypotheses used multiple linear regression. Multiple linear regression analysis is used to prove the extent of the influence of user participation, personal capabilities and support the performance management accounting information systems that impact on the quality of accounting information.

Regression equation 1 as follows according to the model Sugiyono (2011: 275):

$$Y = a + b_1x_1 \; b_2X_2 + b_3 + X_3 + e$$

where Is:

Y = the dependent variable (performance Accounting Information Systems)

a = number berkonstanta

b_1, b_2, b_3 = coefficient line direction

X1 = the independent variable (Personal Capability)

X2 = independent variables (Top Management Support)

X3 = independent variable (Training and Education)

Regression equation model 2 as follows according Sugiyono (2011: 275):

where Is:

$$\mathbf{Y = a + b_1X_1 + e}$$

Y = the dependent variable (quality of accounting information)

a = number berkonstanta

b1, = coefficient line direction

X1 = the independent variable (performance Accounting Information Systems)

Testing the hypothesis in this study was conducted in two stages

Simultaneous Hypothesis Testing basis (F test statistics)

Testing the feasibility of the model is done by the F test this test to find out if all the independent variables simultaneously affect the dependent variable. With the following steps:
a) Formulate a hypothesis
   Ho: β = 0 (meaning simultaneously (simultaneous) personal capability, top management support, education and training does not affect the performance of the accounting information system
Ha: β> 0 (meaning simultaneously (simultaneous) personal capability, top management support, education and training have an effect on the performance of the accounting information system
b) Determine the significant level α = 0.05 and a wide test
c) Determine the calculated F obtained from the regression with SPSS
d) Comparing the magnitude of F arithmetic with F table where the test criteria as follows:
       If the calculated F ≤ F table then Ho is accepted
       If F count> F table then Ho is rejected
e) Conclusion
   Hypothesis testing is simultaneosly (F test statistics)
   This test was conducted to test the partially between each independent variable on the dependent variable (Wirawan, 20012: 238). If t is greater than t table 90.05), the influence of an independent variable on the dependent is significant.

Analysis and Findings

In this study the data were tested by multiple linear regression models, but previously performed classical assumption which consists of test for normality, multicollinearity test and test heterocedastisity. From Harsil testing, then the data can otherwise be used in research and feasible to do multiple linear regression.

From the descriptive analysis, based on the answers of respondents in Islamic commercial banking company West Java on:, personal capability, top management support, education and training, performance and quality of accounting information systems in the company's accounting information has a high value. This suggests that in this study is descriptive of the five variables interconnections.

From the analysis of verification, using multiple regression analysis, the obtained results: 1) Constant 22.965 indicates that if the independent variable accounting information system performance is equal to zero, then the quality of accounting information will be increased by 22.965 units. 2) The regression coefficient 0.134 means that if the variable accounting information system performance increases by one unit of the accounting information system performance will increase by 0.134 units on condition of other independent variables remain.

Based on the results of hypothesis testing showed that the value of F is greater than the value Ftable is 6.906> 2.53 then H0 is rejected and Ha accepted, in other words it can be concluded that there is simultaneously a significant influence between the capabilities of persona (X1), top management support (X2), training and user education (X3), the performance of Accounting information Systems (Y) and also have an impact on the quality of accounting information on Sharia Banking West Java.

Conclusion

This study is a causality that is the cause and effect shown by the influence of personal capabilities, top management support, training and education of accounting information system performance. Based on the results of hypothesis testing, it turns out the personal capability, top management support, training and education significantly affect the performance of the accounting information system and impact on the quality of accounting information.

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