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The Influence of User Competences, Software, and Database To The Quality of Accounting Information System

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Abstract
The purpose of this study is an attempt to explain, tested empirically, user competence, software, and databases on the quality of accounting information (relevance, accuracy, and verifiability) to develop a theoretical framework as the basis for the hypothesis as an answer to the research question, namely, the extent to which : (1) the influence of user competence (2) the influence of the software, and (3) the effect of the database (4) the effect of the quality of accounting information. The results of this study have a positive effect but not significant at 0.1113 or 11.13%.
Keywords: user competence, software, datadase, the quality of accounting information Shittim

1. Background Research

Information system was developed to support the business activities at all levels of the organization, so that the system information can be received and used by all employees in the organization (Loudon and Loudon, 2012: 6). Mcleod & Schell (2008) says that in an organization, the amount of information that must be given to each manager depends on the level of the manager's position in the organization because of the higher quality of information produced an information system, will further improve user satisfaction (DeLone and McLean , 1992). This opinion is supported by the results of Kim and McHaney (2000), McKiney et al., (2002), Rai et al., (2002), McGill et al., (2003), Almutairi and Subramanian (2005) and Livari (2005) . Sri Mulyani (2007), regarding the area of financial management information systems that contribute to optimal decision of local leaders through the quality of local financial management information, financial information systems area with hardware components, software, operators, databases, procedures and communication networks together show contributions high on the quality of financial management information, while partially, each of them shows that the contribution is low (Kroenke, 1992). According to O'Brien (2008: 20) that the success of information systems should not be measured only through the efficiency in terms of minimizing the cost, time, and resource usage information.

To meet the information needs of a user must have the competence that is often referred to as the skills. Based on these explanations, it can be concluded that the user competence refers to the characteristics of individuals who look like knowledge, skills, expertise, and the basic characteristics which are not seen: as behavioral motives, personal characteristics, self-concept and values that stimulate performance, which includes motives, traits, self-concept, knowledge, and skill.

In addition, the company must have the reliability of the software and database. Romney and Steinbart (2006: 23), describes the software and databases are not reliable can harm not only the company and the employees who use them, but also the company's supply chain. According Richardus Eko Indrajit ( ) , ironically in Indonesia itself actually still many problems in business behavior and information technology practitioners who complained about the small percentage of successful of the project of information technology passed the stage of implementation. Staff communication and informatics experts of minister, Suhono Harso Supangkat, explain that happens now is precisely in terms of data services is the provision of broadband or big band are still very few in number compared to the number of customers that much.

Inadequate quality of information in decision-making resulted in the level of efficiency and effectiveness of an activity or program can not be measured properly, otherwise it will affect the level of efficiency and effectiveness of management and financial reporting. This will cause a lot of public services are run inefficiently and less in accordance with the demands and needs of the public. Supposedly, in order to anticipate these conditions, businesses must have good controls that can control its human resources competency-based, and have a reliable software and databases in generating quality information. Even if possible, which would negate the uncertainty faced in making any decisions Romney and Steinbart (2009: 2014).

2.Review of Literature

2.1. User competence

The definition of user competence and competence examined are the end users of information systems, which can not be overlooked as an important personnel to interact with the database Mcleod & Schell, (2008: 3). According to Ratna Sesotya (2007) reveals that competence is the ability that can be addressed with the work, knowledge, skills, behaviors, attitudes.

Another definition, Joko (2007) described that competence is a characteristic and someone who enable it to provide superior performance in completing a job, role or a certain situation. In the opinion of Kreitner and Kinicki (2003: 185), the concept of competence and skill abilities as both received considerable attention in management circles today. Then, Winanti (2009: 252) describes the concept of competence as a combination of talent and capability . Talent shows the capability to learn something of its potential. Ability fostered by knowledge and skills. Koeing, (1997), Edvisson and Malone, (1997), Fit-enz and Davison, (2000), Mayo, (2002), Baron and Armstrong, (2007), describes the concept of competence same with the concept of commitment that is as human capital in this case the employee. R. Palan (2007: 5) argues that the definition of competence in the workplace refers to the suitability of a person with a job. In-depth R. Palan (2007: 6) explains that competence refers to the characteristics that describe the behavior of the underlying motives, personal characteristics (typical), self-concept, values, knowledge or expertise that brought someone to work ahead in the workplace. The same thing dictated Spencer and Spencer (1993) in Shi¬Rui Song (2007: 543): defines competence: define competence as "an underlying characteristic of an individual that is causally related to criterion-referenced and / or superior performance in a job or situation ", and identifir five Opes of competence characteristics. And Marshall (2003: 3) reveals that humans have three dimensions, namely 1) physical (body), 2) emotional (mind), and 3) spiritual (soul), and on the basis of this dimension and they are grouped into 3 dimensions of competence : 1) intellectual competence, 2) emotional competence, 3) spiritual competence. But it seems Spencer and Spencer (1993: 34) new look competency components and aspects of the human dimension and inter-personal babungan, but has not resulted in a spiritual competence components. It looks and five types of characteristics of competence will ultimately affect the performance of the users themselves: (1) Motives / Motif: A consistency someone in thinking about, or desire that causes a person to act. Kreitner and Kinicki (2001: 137) also confirms that the concept of self is the perception of oneself as a physical being and social and spiritual.

2.2. Reliability Software

Kumorotomo and Subando Agus Wahyudi Tanuwijaya (2009: 12) describes the reliability (realibility) as the information that must be obtained from a reliable sumber¬sumber truth as well as data processing or information provider must be able to guarantee a high level of kipercayaan on the information presented. According to Romney & Steinbart (2006: 6-7) is a collection of software programs used to run certain applications on the computer. The program is a collection of computer perintah¬perintah systematically arranged. Recognizing the need for software reliability assurance of computer-based information systems, the AICPA along the Canadian Institute of Chartered Accountants (CICA) introduced a new evaltiasi service, called Sys Trust, which independently test and verify the reliability of the system (Romney and Steinbart 2006: 23) . This service provides a guarantee on the part of management, customers, vendors and business partners, that an information system is completely reliable. Sys Trust uses the following four dimensions to establish whether a system is reliable or not: (1) Availability (Availability) .The system is available for use by specifying the operation and on the statement or service level agreements.

(2) Security (Security). The system is protected and physical and logical access unauthorized. The system can be changed if needed without affecting the availability, security, and integrity of the system, only change documents that have proven authorization and is included in the system and the data is 1 engkap terkaitPemrosesan, accurate, timely, and authorization. A system is said to have integrity if it can carry out the functions that are intended for the system as a whole and free from manipulation of the system, either unauthorized or unintentional.

2.3.Reliability of Database

Romney & Steinbart (2006: 6-7) defines a database as a collection of data that is stored on the storage medium in an organization (broad sense) or on the computer (narrow sense). Azhar Susanto (2007: 204-205) defines the data as facts in the form of numbers, letters or anything that can be used as input in the process to produce the information. The fact is the result of human perception of events that can diinderanya. Thus, the database is a collection of data stored in the nedia yamg storage in a company (in the broad sense) or on the computer (in the narrow sense). According to Romney & Steinbart (2006: 6-7) dimension of the database is the availability of the database itself, where data dearn computer-based information systems are stored in 2 (two) storage media, namely: (1) primary storage media. Primary storage / memory generally is volatile, meaning will be lost when the power as an energy source does not exist. Memory can be used to accommodate the data. Data already collected can be manipulated and accessed by computer users. (2) secondary storage media.

2.4.The Quality of Information

To discuss the quality of information, must not be separated and baha.can on management information systems lmenurut Mcleod & Schell (2008: 10) management information systems can be considered as a computer-based system that provides information in accordance with the needs of the user. Romney & Steinbart (2006: 4) says

that the system is a collection of dna or more components that are interconnected and interacting lotuk achieve goals. According Mcleod & Schell (2008: 11), stating that the astern is a group of integrated elements with the same purpose oink achieve a goal. Management information system is built on several major components. Management information system components (Romney & Steinbart, 2006: 6-7), namely: (1) Hardware. (2) software. (3) Operators. (4) Procedures. (5) Database. (6) Network Communications, According to Whitten, stated: "The information system is an arrangement of people, data, processes, and information technology that Interact to collect, process, store, and provide as output the information needed to support an organization". (Whitten 2004: 12). According to Laudon & Laudon (2008: 15) information systems (information systems) can technically be defined as a set of interconnected components, collect (or obtain), process, store, and distribute information to support decision making and control in an organization. User satisfaction of an information system is how users view system information in real time, rather than on the quality of the engineering system 4Guimaraes, Staples, and McKeen, 2003). Outcome studies obtained DeLone and McLean (1992), McKiney et al., (2002), Rai et al., (2002), McGill et al., (2003), Almutairi and Subramanian (2005), as well as Livari (2005) showed that the quality of information systems has positive influence on the wearer satisfaction. The higher the quality of information produced an information system, will further improve user satisfaction (DeLone and McLean, 1992). This opinion is supported by the results of Kim and McHaney (2000), McKiney et al., (2002), Rai et al., (2002), McGill et al., (2003), Almutairi and Subramanian (2005) and Livari (2005) . If users believe that the quality of the information system and the system of quality information generated from the system used is good, they will be satisfied using the system. Information as a result of data that has been processed or meaningful data (Hoffer, et al, 2005: 5 According Mcleod & Schell (2008: 12) states, information is data that has been processed, or data that has meaning, not all have to go in but adjusted with needs. (1) Time Dimension (dimension of time information). (2) Content Dimension (dimension information content) (a) Accuracy. (b) Relevance. (c) Conciseness. (3) Form Dimension (dimensional shape information). If the information form is the way the information is up to the user. What media should be used.

3.1 Previous Researchers

Blake And Gordon B. Davis, (1980), from aframework into the which past and present research can be classified and from the which potential research hypotheses may be generated. Although there are existing models, they tend range to be fairly narrow in scope. The limitations of existing frameworks suggest the need for a more a comprehensive framework or a model for research. As background for the paper, four terms will be clar (Iled; MIS, information systems, information subsystem, and MIS research).

MIS is defined as a computer-based organizational information system roomates Provides information support for the manage- ment activities and functions. The term MIS is well accepted, but the MIS may

alse Ntbe sytem called an organizational information, a computer-based information system, or information systems (IS). Syaiful Hifni (2003) The management information system with dimensions of information technology SIM, SIM information output identification, and The characteristics of organizational management affect the measurement of effectiveness in achieving organisasi.Azhar kineda Susanto (2004) Testing the hypothesis of this study using path analysis, the study was classified as Ex post factor study with survey research methods explanatory.Hasil descriptive analysis showed although perceptions of managers regarding the management of information systems and information needs relatively good overall but all levels of management shows a different perception. The results of hypothesis testing showed simultaneous existence of significant influence on the perception of managers regarding the management of information systems, quality infixmasi, and need information on the performance of the manager's decision. Partially significant effect only from the needs of information. Andrew Schiff (2008), In The SIA there are some components that are used in the AIS, namely Hardware, Software, Brainware, Networking, Database, Procedures, as well as to characteristics and the system used consists of input, process, output, system constraints, system environment . Hierarchy system tailored to the model used. Istianingsih and Wijanto (2008), this study hypothesizes the third hypothesis that the higher the quality of the accounting software used, will increase user satisfaction according to their perception, the higher the quality of information produced by the accounting software used will increase user satisfaction based on their perception.

3.2. Test of

In a study, the conclusions drawn will depend on the quality of the data is analyzed and the instruments used to collect research data. The instruments are valid means of measuring instruments used to obtain data (measure) were valid. Valid means that the instrument can be used to measure what should be measured. Reliable instrument is an instrument which, when used several times to measure the same object, will produce the same data (Sugiyono, 2008: 109). If the measuring instruments used are not authentic and not reliable, then the result does not reflect the real condition. The method used to test the internal consistency reliability of the method with the split second technique as proposed by Bryman & Bell (2004: 197). The reason for using such methods as: 1)

the internal consistency method only requires a one-time presentation of the test alone, 2) the problems that arise as a result of repeated presentation can be avoided.

3.3Metode of Data Analysis

To examine the effect of user competence, reliability software, the reliability of the database on the quality of information using multiple regression analysis (multiple regression analysis) is a regression model that consists of more than one independent variable (Agus Widarjono, 2007: 63). According to Berenson et. al (2006) in Research Methods For Accounting books written by (Sujoko Efferin, dick., 2008: 211) explains that the regression allows one researcher to understand a phenomenon that affects the condition of the dependent variable (Y), because almost all conditions effect on a factor, caused by a single factor of the independent variable (X). Based on the research model that has been elaborated at chapter II (two) The following is a model equation:

$$Yi = \beta o + \beta 1 \neg X1i + \beta 2X21 + ... + \varepsilon 1 .\beta kXki$$

Where Is:

Y1	= dependent variable
βo	= intercept
X	= Independent Variables
B1 and β2	= partial regression coefficient\
ε1	= Variable disorders
Subscript i	= Showing observation i for cross section data.

Results and Discussion

The company is called Limited, is a state-owned limited liability company whose capital stock consist of in whole or at least 51% (fifty one percent) owned by the Republic of Indonesia with the main objective advantage. Open Limited Liability Company, hereinafter referred to as Limited Open, is the capital Persero and number of shareholders meet. Certain criteria or Persero public offering in accordance with the laws and regulations in the field of capital markets. Public Company, hereinafter referred to Perum, is a state whose capital is wholly owned by the state and not divided into shares, which aims for the public benefit in the form of supply of goods and / or services of good quality and at the same time the pursuit of profit based on the principles of corporate management.

Conclusion

Referring to the results of research, hypothesis testing and analysis outlined above discussion it can be dikemukan some research conclusions as follows: It can be seen from the analysis of the simultaneous effect that the variable X Y terhahadap influence of 30.69%, but not significant, while the rest amounting to 68.31% influenced by other factors not observed in this study. Partial test results it can be concluded that the variables X1 (User Competence) to variable Y (Quality Information) has a positive effect but not significant at 0.0117 or 1.17%. For partial test results it can be concluded that the variable X2 (Reliability Software) to variable Y (Reliability Database) has a positive effect but not significant at 0.1939 or 19.39%. While the X3 (Reliability Database) to variable Y (Quality Information) has a positive effect but not significant at 0.1113 or 11.13%.

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