

Influence of Capabilities of Personnel System User Information And Knowledge of Successful Development of Accounting Information Systems And Impact on Decision Making Process

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Abstract

This study aims to empirically examine the influence of information systems personnel capabilities and user knowledge to the success of the development of accounting information systems, and their impact on the decision-making process. The unit of analysis is the hospital that is in the Municipality of Pekanbaru. The sample selection was done by using probability sampling with simple random sampling method. The statistical method used to test the hypothesis is path analysis using AMOS program 20. The results showed that the knowledge users have a significant influence on the success of the development of accounting information systems, as well as the success of the development of accounting information systems have a significant influence on the decision-making process and knowledge users through variable success having an accounting information system development significantly influence the decision making process.

Keywords : Accounting Information Systems, Personnel Capabilities, User Knowledge, Accounting Information Systems Success, Development, Decision Making Process.

Introduction

Implementation of accounting information systems in an organization is one way to win the increasingly fierce competition, especially in today's globalization. In line with the business processes and the process of increasingly complex transactions, then an organization can not rely on an existing transaction processing. Therefore, the development of accounting information systems is a necessity for the organization in carrying out its business activities. Before making efforts and the development of new systems implementation, organizations should conduct a thorough consideration to various issues / variables that might affect the success or failure of the new system, both from within the company nor outside the company.

Basically, the final results of the developed information systems, both manual and computer-based information system is the existence of a successful or failed. To measure the success or failure of information systems are developed, an organization can use a variety of sizes, for example traditional financial measures such as Return on Investment (Rubin. 2004). Meanwhile, for a better understanding of the benefits of both tangible and intangible to information systems, a organisasi can use methods such as balanced scorecard (Kaplan and Norton, 1996) and benchmarking (Seddon et al., 2002). In addition, some researchers have developed models for success (DeLone and McLean, 1992) which emphasizes the need to get more success metrics baik and more consistent.

The success or failure of an information system is developed, will be influenced by factors some both from within and outside the organization / company. One factor is the capability of personnel information systems. According Choe (1996) stated that the results of empirical research there is a significant positive correlation between the performance of the accounting information system by a factor - faitor that influence the capability of personnel information systems. Then, other factors also influence the development of information systems is the knowledge of the user. The results obtained by Tesch, et al. (2009), show that the combination of knowledge of users with knowledge of information systems developers in the development of information systems. This resulted in a significant impact on the success of the information system project is developed.

Accounting information system will generate informasi for an organization, which can be used as an effective decision-making process. Benefits of accounting information systems can be evaluated by looking at the effect / impact on the improvement of the decision-making process, the quality of accounting information, performance evaluation, internal control and ease of transaction processing companies (Sajadi et al., 2008). On the basis of the above research background, the researchers wanted to examine the capability of personnel heading effect of accounting information systems and knowledge of the user to the success of the development of accounting information systems and their impact on the decision-making process.

Peter, et al. (2008) using models of information systems success. There are six main dimensions of the success of information systems, system quality, information quality, service quality, system use, user satisfaction, and net

benefits. However this is not a measure of the six variables that are independent success but interdependent with each other. In this study, the researchers limited success only one dimension only used the dimensions of user satisfaction to measure the success or failure in the development of accounting information systems.

Based on the description of the background of the above problems, the formulation of the problem of this research are:

1. Are the capabilities of personnel information systems affect the success of the development of the accounting information system
2. Is the user knowledge affect the success of the development of the accounting information system
3. Does the success of the development of accounting information systems influence the decision-making process.
4. Is the personnel capability information system affects the decision-making process through the successful development of accounting information systems.
5. Is the user knowledge influence the decision-making process through the successful development of accounting information systems.

Review of Literature

Accounting Information Systems

The understanding of the accounting information system, according to some experts are as follows: Wilkinson et al. (2000): Accounting information system is an integral structure of the entity, such as a business enterprise that uses physical resources and other components for menrubah economic data into the accounting information, with the goal of satisfying the information needs of a wide range of users. Jones and Dasaratha V. Rama (2006): Accounting information system is a sub-system of management information system that provides accounting and financial information and other information that is obtained in a routine process of accounting transactions. Moscovice, et al. (1990) Accounting information system is a component of the accumulated organsisi, classify, process, analyze and communicate financial information relevant external and internal parties to parties in decision-making. Heogy (2003) Accounting information system is a delivery system for the purpose of accounting information: 1 / to meet the reporting requirements organizations, 2 / to provide reliable accounting inforamsi those who need it, and 3 / to protect organizations from misuse of accounting data or the system itself.

Romney and Paul (2009) Accounting information system is a system that collect, record, store and process the data to provide onformasi for the decision maker. Bodnar and William (2010): Accounting information system is a collection of source-source example of people and equipment designed to finance modify data and other data into information.

According Mudric, et al. (1978): Accounting information system is a collection of activities of the organization that is responsible for providing financial information and information obtained from the transaction data for internal reporting purposes to the manager for use in controlling and planning of current and future operations and external reporting to shareholders, government and other outside parties. So basically the accounting information system can be defined as a framework of coordination of resources (data, materials, equipment, supplies, personnel, and funds) to convert inputs into outputs in the form of economic data is in the form of financial information that is used to carry out the business activities of an entity, and provide accounting information for the parties concerned.

Accounting Information System Components

According to Wilkinson et al. (2000), accounting information system components include:

1. Processor, a physical tool used to convert data into information
2. The database, covering all data stored
3. The procedure, a particular sequence of steps performed in one or more accounting functions
4. The device input / output, input and output tools used in accounting information systems
5. Other Sources.

Meanwhile, according to Susanto (2008), accounting information system components include:

1. Hardware, is a physical device that can be used to collect, enter, process, store, and release the results pengolaha data in the form of information.
2. Software, is a collection of programs that used remedy to run the computer. Without computer software can not perform its function.
3. Brainware, the resources involved in the manufacture of information systems, data collection and processing, distribution and pemanfaaatan information generated by the information system.
4. The procedure, an activity or series of activities carried out repeatedly in the same way.

5. Database, a collection of data that is stored in the storage in an enterprise median (broad sense) or on the computer (narrow sense).
6. personal communication network technology, or telecommunications is the use of electronic media or light to move data or information from one location to one or several other locations are different.

The success of Accounting Information Systems Development.

Accounting information systems are developed, the application will result in a system that is successful or unsuccessful. Basically the company or organization, would expect to obtain an information system that is in line with expectations and objectives. An information system that finds the goal, then the system dikembangkan information can be expressed as a successful system. O'Brien (2005) stated that there are several factors that lead to success or failure of development of information systems in an organization / company. Factors that influence the success of, among others, because of the support of top management and participation / involvement of end users, then Sabherwal et al. (2000) in his research the relationship between the four constructs that showed the success of the accounting information system (user satisfaction, system use, perceived usefulness, quality system) with four constructs related by user (user experience with ISS, user training in the ISS, friendly attitude towards the ISS, and user participation in the development of the specific IS) and the two constructs that show context (top management support for the ISS and facilitating conditions for ISS).

To measure the success of information systems are developed, an organization can use a variety of sizes, for example traditional financial measures such as return on investment (Rubin. 2004). Meanwhile, for a better understanding of the benefits of both tangible and intangible to information systems, a organizations can use methods such as balanced scorecard (Kaplan and Norton, 1996) and benchmarking (Seddon et al., 2002). Other researchers have made models for success (DeLone and McLean, 1992; Ballantine et al., 1996 and Seddon, 1997) which emphasizes the need to get more success metrics baik and more consistent

Personnel Capability Information Systems

Capability can be defined as the ability to mobilize resources to produce a value that exceeds the cost. (Hagel III and Brown, 2005) The resources considered include resources that have a tangille resources and which has the intangible resources. Then capability also is a form of sense competent which accounted for through action. In an enterprise context, the capability of not only the expertise or skills possessed members. expertise or skills when it has become a member of the have capability called to deploy and use it in the implementation of the tasks which he believes can bring it closer to our goals. (hartanto, 2009).

User knowledge

According to Indonesian dictionary, the definition of knowledge is everything that is known as learn. (Badudu & Sultan Muhammad Zen, 1994). Cognitive psychologists suggests that there are two types of basic knowledge that is declarative and procedural (blogspot.com, 2012). Declarative knowledge involves subjective facts already known, while procedural knowledge refers to understanding how this fact can be used.

Understanding knowledge of the user knowledge based on user-centered technology is human factors engineering to illuminate the ideological presuppositions built into technology design and history of philosophy, and sociology to explain technological determinism, possibly the gretest impediment to user-centered technology development. (Johnson, 1998). Users who is a person who will perform a variety of actions, are expected to have knowledge, so with demikan can make various kinds of decisions and take appropriate actions to improve the performance of the company.

Decision Making Process

According to McLeod and George P. Schell (2008), decision making is the act of choosing among various alternative solutions to problems. Then (Syafaruddin and Anzizhan, 2004), said that the decision-making is the process of determining the choice of alternatives to establish a course of action to achieve the desired goal of this definition contains the main substance in it, namely the process (steps), there are various alternatives will be selected (not the alternative), no determination choose an option, and no decision-making purposes. Decision-making as a subsystem of the estuary management activities to support the achievement of objectives effectively and efficiently. So the decision is the first action in the strategic management of the decisions in the planning begins. Simon (1993) asserts that the decision is the manager's job even though not the only one who preferred. According to the training and lolalitas employees in support of the decision needs to be built. The term ethics shows the application of the value of the decision-making process (Syafaruddin and Anzizhan, 2004), Ethics is said as a standard for decision making. The role of values and ethics in the decision-making process is as follows:

1. In setting goals, it is important to make a value judgment Based Selection opportunities and needs improvement in time and resource constraints.
2. In developing an appropriate alternative rankings, fundamental to make nilati considerations about the many opportunities that arise from the activities of other research / search.
3. At the time of choosing the alternative, the value of decision-makers as well as ethical considerations of opportunity is a significant factor in the decision-making process.
4. Time and aim to deploy an important option requires a value judgment as well as the ethical consciousness.
5. Even in the follow up and monitoring stages of the decision-making process, value judgments can not be avoided in performing corrective actions to ensure that implementation option has a pleasing result with the original destination.

According to Simon (1993), a very powerful instrument useful in decision making is a computer simulation and human thought. What is meant by the computer is a simulation of human thought are as follows:

1. Every computer program is arranged in a matrix of processing as those used by humans. When the computer is preparing the matrix can help people simplify what he wanted to do. In other words, there are some computer programs can be demonstrated to do something in the form of human appearance.
2. The computer worked quickly and very interesting work in accordance with its own man-made program.
3. Develop computer programs artificial intelligence research. The preparation of the program will ensure the workings of the computer as something that was designed by the human mind.
4. The computer does not only solve the problem that it is difficult for humans to solve, but we can also get it to solve problems in a humane manner.

Theoretical Framework

The influence of information systems personnel capabilities to the success of accounting information systems development

According to Romney and Steinbart (2012), the success of an information system often depends on the ability to be able to overcome the constraints organization. Constraints general (common) includes, among others, has little or no qualified staff. Thus it can be said that the greater the ability / capability possessed by the staff or personnel information system, the better it will be developed information systems and vice versa, the lower the ability / capability possessed by the staff or personnel information system, the more ugly developed information system. Empirically Choe (1996) has conducted research, research results stated that there was a significant positive correlation between the performance of accounting information systems with factors - factors that influence the capability of personnel information systems.

Influence on the success of the development of knowledge of users of accounting information systems.

Education and knowledge users are formal business for the purpose of knowledge transfer required information system, which includes the concepts of information systems, technical skills, organizational ability, and knowledge about products specific information systems (Choe, 1996). According to Romney and Steinbart (2012), the success of an information system often depends on the ability to be able to overcome the constraints organization. Constraints general (common) includes, among others, the lack of capability / attitude / knowledge of users. With education and knowledge, users can gain the ability to identify their information requirements and sincerity as well as the success of information systems, and this ability can lead to improved performance (Montazemy, 1998). Under conditions in which education and knowledge of high user / lot the relationship between user participation with strong user satisfaction. The results obtained by Tesch, et al. (2009), Show that the combination of knowledge of users with knowledge of information systems developers in the development of information systems. This resulted in a significant impact on the success of the information system project is developed.

Influence the success of the development of accounting information system of decision-making processes

The success of an accounting information system one of which can be seen from the dimensions of information quality (DeLone and McLean, 2003), therefore if an information system can produce high quality information, it can be said that the information system developed successfully. According to Wilkinson and Cerullo. 2000), one of the goals of the accounting information system is to produce useful information to support decision making by internal decision maker. If the information generated from the information system has a high quality, it will cause the decision-making process would be better.

Then Romney and Steinbart (2006), show that the accounting information system designed / developed properly, will be able to improve decision-making. It can be said that the design / development of a good information

system is an information system that is successful, so that it can improve decision-making. Then, Sajadi et al. (2008) empirically in the study stated that the benefits of accounting information systems can be evaluated by looking at its impact on the decision-making process, the quality of accounting information, performance evaluation, internal control and ease of corporate transactions.

The influence of information systems personnel capabilities to decision-making processes through the successful development of the accounting information system

In this study, researchers tried to see how the direct effect of accounting information systems personnel capabilities to the success of the development of accounting information systems. Then next see directly influence the success of the development of accounting information system of decision-making processes, From the frame of mind, above, turns out to be no influence teori and empirical capability of accounting information systems personnel to the success of accounting information systems development. So is the frame of mind turned out to be theoretically and empirically no influence between the success of the development of accounting information system of decision-making processes. Based on the frame of mind of the research institute, wanted to see if the variable success ccounting information system development can be variable between / intervening to improve the effect of the accounting information system capabilities of the decision-making process.

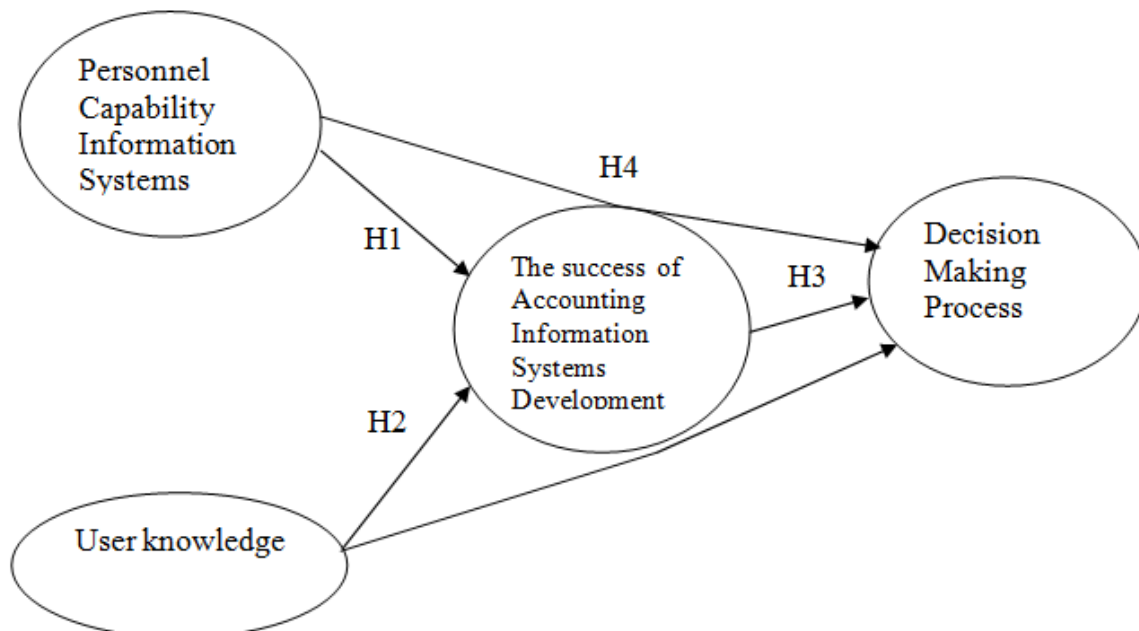
The influence of user knowledge of the decision-making process through the successful development of the accounting information system

Same as above, in this study the researchers tried to see how direct influence on the success of the development of knowledge of users of accounting information systems. Then further look directly influence the success of the development of accounting information system of decision-making processes.

From the frame of mind, above, turns out to be no influence teori and empirical knowledge of the users of accounting information systems development success. So is the frame of mind turned out to be theoretically and empirically no influence between the success of the development of accounting information system of decision-making processes. Based on the frame of mind of the research institute, wanted to see if the variable success accounting information system development can be variable between / intervening to improve user knowledge influence the decision making process.

Model Study and Hypothesis

To explain the relationship between the variables used in this study, the following described research model used.



The hypothesis of this study is built on:

H1: Capability personnel information systems significantly affect the success of the development of accounting information systems.

- H2: Knowledge wearer significantly affect the success of the development of accounting information systems.
H5: The success of the development of information systems significantly influence the decision making process.
H3: Capability personnel information sistsem significantly influence the decision-making process through the successful development of accounting information systems.
H4: Knowledge wearer significantly influence the decision-making process through the successful development of accounting information systems.

Metodology, Finding and Disscussion

Based on the research objectives of this study are included in hypothesis testing. In hypothesis testing usually explain the nature of a particular relationship, or determine differences between groups or freedom two or more factors in a situation.

Basically researching is measuring the social and natural phenomena. Because of researching is measuring, then there must be a good measuring tool. Gauges in the study called the measurement instrument. So the research instrument is a tool used to measure the natural and social phenomena are observed, or in other words the research instrument used to measure the value of the variables studied. Specifically, all these phenomena called study variables.

The number of instruments to be used for research will depend on the number of variables studied. When variable presearch five, then the number of instruments used for other research also five (Sugiyono, 2008). Because the research instruments will be used to perform measurements with the aim of producing the quantitative data accurate, then each instrument must have a scale.

Source of data in this study are primary data. Primary data refers to information obtained from the first hand by researchers associated with the variable interest for the specific purpose of study (Sekaran, 2007).

Collection method of data is an integral part of other research designs. There are several methods of data collection, each with advantages and disadvantages. The problem studied with the use of appropriate methods greatly increases the value of other research. Methods of data collection include: interviews, through face-to-face, telephone, computer assistance, electronic media, kueseioner delivered personally, sent by e-mail, or electronically, observation of individuals and events with or without a videotape or audio recording, and a variety of other motivational techniques such as Projective tests (Sekaran, 2007). In this study, researcher using questionnaires. The questionnaire is a list of written questions that had previously formulated to be respondents replied, usually within clearly defined alternatives (Sekaran, 2007). The questionnaire used in this study was a questionnaire submitted in person. Researchers immediately handed a questionnaire to the organization which is the goal of this research sample.

Effect of Accounting Information Systems Personnel Capability Against Accounting Information Systems Development Success From the results of the first hypothesis testing to see if the capabilities of accounting information systems personnel berpengaruh directly to the success of the development of accounting information systems, the result of testing the first hypothesis is rejected. Accounting information systems personnel capabilities are significantly not directly influence the success of the development of accounting information systems. These results are not consistent with the theory proposed by Romney and Stainbart (2012) states that kesuksesan an information system must be able to overcome obstacles, among others, in terms of lack of ability / capability staf.

These results are also inconsistent with the results of previous studies, Choe (1996) research findings stated that there was a significant positive correlation between the performance of accounting information systems with factors - factors that influence the capability of personnel information systems.

I suspect that, some inconsistency in these results may caused. by the presence of refraction perception of respondents in response to questions on the questionnaire. It is therefore recommended further researchers to be able to control the questionnaires in a way to directly assist the respondent at the time of filling out the questionnaire, so that researchers can provide direction and purpose of each the questionnaire. Users of the in hospitals.

Against User Knowledge Effect of Accounting Information Systems Development Success.

From the results of the second hypothesis testing aims to see whether users take effect direct knowledge of the accounting information system development success, apparently the result of testing the second hypothesis is accepted. This means users are significantly knowledge directly influence the success of the development of accounting information systems. These results are consistent with the theory that the success of an information system often depends on the ability to be able to overcome the constraints organization. Constraints general common includes, among others, the lack of capability / attitude / knowledge of users (Romney and Steinbart, 2012).

The results also are consistent with results of previous studies. Choe (1996) stated education and knowledge of the business user is formally for the purpose of knowledge transfer required information system, which includes the concepts of information systems, technical skills, organizational ability, and knowledge about products specific information system. Then Montazemy (1998) states with education and knowledge, users can gain the ability to identify their information requirements and sincerity as well as the success of information systems, and this ability can lead to improved performance. And the results obtained by Tesch, et al. (2009), show that the combination of knowledge of users with knowledge of information systems developers in the development of information systems. This resulted in a significant impact on the success of the project information system is developed.

Looking at these results, it can be said that the hospital is in the Municipality of Pekanbaru, attention and support their employees / knowledge and employees who have the appropriate skills to be able to occupy various positions there. This is evidenced by the education and training programs to improve the knowledge of the user. The hospital realized that the employee is an asset to the company and these assets need to be on guard and improved power point so that in the end will provide advantages and The company benefits shown to (hospital).

Effect of Accounting Information Systems Development success Against Decision Making Process

The third hypothesis testing aims to see whether the success of the development of accounting systems information directly influence the decision-making process. The third hypothesis testing results received, meaning the success of the development of accounting information systems significantly influence the decision making process. The results of this study are consistent with the theory proposed by Wilkinson et al .. (2000), which states that one purpose of the accounting information system is to produce information that is useful to support, decision-making then Romney and Steinbart (2006) stated that the accounting information system designed / developed properly, will be able to improve taking decision. It can be said that the design / development of a good information system is an information system that is successful, so that it can improve decision-making.

The results are consistent with results of previous studies, the Ponte and Maria (2000), the results of research states that the accounting information system can be considered as the main support to satisfy requests for information during the decision-making process Later, Sajadi et al. (2008) empirically in the study stated that the benefits of accounting information systems can be evaluated by looking at its effect on decision making process.

Effect of Personnel Capability Against Information Systems Decision Making Process Through success Accounting Information Systems Development

The fourth hypothesis testing aims to see whether the capabilities of personnel information systems influence the decision-making process through an intervening variable accounting information systems development success. The fourth hypothesis test is rejected, it means that the capabilities of the personnel system information not significantly influence the decision-making process through an intervening variable accounting information systems development success. If viewed directly influence the test results, it is also no direct influence on the information systems personnel capability prosses decision making.

Influence Against User knowledge retrieval Decision Processes through success Accounting Information Systems Development

The fifth hypothesis testing aims to see whether the user knowledge influence the decision-making process through the successful development of accounting information systems. The fifth hypothesis testing results received. This means that the user knowledge significantly influence the decision-making process through an intervening variable success development accounting information systems. If viewed directly influence the test results, there was no direct influence on the user knowledge of decision-making processes. But empirically, there is / there are indirect influence through an intervening variable accounting information systems development success.

Conclusion

From the results of empirical hypothesis testing has been done to look at the effect of participation from users and top management support to the success of the development of accounting information systems with dimensions of user satisfaction, and at the same time see the impact on the decision-making process, it can be concluded as follows:

1. At first hypothesis testing, provide evidence empris that there is no significant influence of the capabilities of information systems personnel to the success of the development of accounting information systems. This is indicated by probilitas significance value (p) 0.317 higher than 0.05 or the value of the critical ratio (CR) - 1,001 lower than the value of t at alpha 5% ie 1.96.

2. At second hypothesis testing, provide evidence empiris that there is significant relationship between the knowledge of the users of accounting information systems development success. This is indicated by probilitas significance value (p) 0,000 lower than 0.05 or the value of the critical ratio (CR) 4.597 higher than the value of t at alpha 5% ie 1.96.
3. At third hypothesis testing, provide evidence empiris that there is significant relationship between user satisfaction which is the dimension of the success of the development of accounting information system of decision-making processes. This is indicated by probilitas significance value (p) 0,023 lower than 0.05 or the value of the critical ratio (CR) 2,270 higher than the value of t at alpha 5% ie 1.96.
4. At fourth hypothesis testing, provide evidence empiris that there is no significant influence of the capabilities of information systems personnel to the decision-making process through an intervening variable that user satisfaction is the dimension of accounting information systems development success This is shown with no additional presence or contribution value of intervening variable in mediating the effect of information systems personnel capabilities of the decision-making process.
5. At fifth hypothesis testing, provide evidence empiris that there is significant relationship between the knowledge of the user's decision-making process through an intervening variable that user satisfaction is the dimension of the success of the development of accounting information their systems This is indicated by the additional value or kontribubusi of intervening variables in improving influence of top management support to the decision-making process.

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