Influence Effectiveness of Internal Control System and Implementation of Financial Accounting Information System on the Quality of Accounting Information

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Introduction

An organization consists of a group of people working together to achieve common goals (Anthony, et al., 2009). Organizations engage in activities of operations, such as hiring employees, purchasing inventory and collecting cash from customers (Dull, et al., 2012). The objective of most Organizations is to provide value to Reviews their customers (Romney, at al., 2012). Organizations that sell Reviews their goods and services to make a profit are business organizations. Managers must control costs by using the proper mix, qualities, and quantities of resources to avoid waste and to reduce costs (Ingram et al., 2004). A business organization's objectives to understand that business as a system and to understand the actions and interactions of that business's components to make a profit are business Organizations. Business Organizations usually have more straightforward purposes that are normally related to the "bottom line". However, many business establish goals other than financial return to the owners (Dull, et al., 2012). To run a business, required data is useful, timely, accurate, reliable and valid (sekaran 2009). Accordingly, according to Mulyadi (2001), a business organization in achieving its objectives requires the existence of a system. Each system is designed to handle something that repeatedly or regularly occur. The system is a collection/group of subsystems/parts/components of any kind, either physical or non-physical, which,according to Azhar Susanto (2013), all interconnected with each other and work together in harmony to achieve a certain goal. While the system according to Dull, et al. (2012) is a set of interdependent elements that together accomplish specific objectives. A system must have organization, interrelationships, integration, and central objectives. Anthony, et al., (2009) suggested that the system is characterized by a series of rhythmical steps, coordinated and repeatable intended to achieve one goal.

Wilkinson (1999), giving the sense of accounting information system is a unified structure within an entity, such as a business firm, that employs physical resources and other economic components to transform the data into accounting information, with the purpose of satisfying the information needs of a variety of users. An accounting information system collects and processes the data transaction and then disseminates the information to interested parties (Kieso, et al., 2011). Accounting information system will generate the information needed for business decisions. Research Jordan (2001), shows that the system should be based to the greatest possible extent on accounting information, that is, the data available from external Realized record of transactions and internal production activity accounting information systems that will generate the information needed for current business decisions.

The information system according to Azhar Susanto (2013), can be regarded as a collection of subsystems any physical or non-physical are interconnected with one another and work together in harmony to achieve one goal of process data into meaningful and useful information. Dull, et al. (2012), argues that the information system is a manmade generally system that consists of an integrated set of computer-based components and manual components established to collect, store, and manage the data and to provide output information to users. From some description above, Laudon, et al., (2013), shows that an information system can be technically defined as a set of interellated components that collect (or retrieve), process, store, and distribute information to support decision making and control in an organization. Of the many cases, according to Halim Alamsyah (2011), what happens is the absence of equitable sharing of responsibilities, weak internal controls and a lack of supervision of top management. In connection with that Kieso, et al. (2011) suggested that in the internal environment influences relate to poor systems of internal control, management's poor attitude toward ethics or perhaps a company's liquidity or profitability. Weak internal control system, according to Masykur Ali Musa (2012), have not done an inventory and assessment as well as the synchronization of recording.

Internal control, according to Boediono (2012), not only related to the accounting standards in the financial statements. According to him, the scope of internal control is very broad. Internal watchdog team is expected to play a role to boost performance. Controls or internal controls were good until the financial reporting will result in exceptional performance (Agus Martowardojo, 2011). Control system, according to Azhar Susanto (2013), control of information systems and enterprise operating systems to keep running as it should. Likewise, Romney, et al., (2012) states that companies need control systems so they are not exposed to excessive risk or behaviors that harm might reviews their reputation for honesty and integrity. Li and Vay (2009), shows that the internal quality control has an economically significant effect on internal management reports and thus spake reviews these decisions are based on figures. From other studies it is known that the influence or relationship between internal control over financial information. Wright, et al, (2012) in his research shows that since the controls' strength is expected to affect the likelihood and nature of financial statement errors. What is the role of accounting information systems in internal control, indicated by Soudani (2012): "in managing an organization and implementing an internal control system the role of accounting information system (AIS) is crucial. Accordingly, Romney, et al., (2012) suggested that an effective system of internal controls should exist in all organizations to help them achieve reviews their missions as well as their performance and profitability goals.

According to the US Armida, (2011), the financial statements do not cover the entire report conceptually ranging from analysis to reporting. Many companies are still afraid of in terms of the transparency of the financial statements (Isakayoga, 2012). Financial reports, according to Gunawan Fauzi (2011), merely a means of accountability for officials, which should help fulfill the obligation to be accountable (Mardiasmo, 2011). On the other hand, stakeholders also assess the need for improvement of accounting standards (Budi Mulya, 2010). Accounting can be difficult if it is not well understood. Accounting errors can cause problems that lead to the end of legal proceedings. To fix all of the financial statements, according to Hadi Purnomo (2010), the necessary improvement of accounting systems. Inadequate financial accounting systems, recording, and reporting (Hadi Purnomo, 2011), the need for improvement of accounting standards for reporting (Budi Mulya, 2010).

Applying the guidelines of financial accounting standards (IAS) according to Sigit Purnomo (2009), can improve the transparency of financial management, and financial reporting becomes more comprehensive (Armida SA, 2011). Furthermore, according to Fauzi Bowo (2011), financial records become more transparent if done online. The preparation of financial statements must be qualified (Anny Ratnawati, 2011). Therefore, the quality must be qualified financial organizer to reduce the things crowded in the financial statements. Improved quality is absolutely necessary in achieving the company's goals (Boediono, 2012). As the pace of improvement of the quality required for continuous improvement (Imam Haryono, 2011), and The essential characteristics of accounting are: (1) the identification, measurement, and communication of financial information about (2) economic entities to (3) interested parties. Communicating business activities requires preparing accounting reports such as financial statements (Wild, et al., 2014). Financial accounting is the process that culminates in the preparation of financial reports include investors, creditors, managers, unions, and government agencies (Kieso, et al., 2011). Financial accounting is the area of accounting aimed at serving external users by providing them with general-purpose financial statements. Although annual accounting report is just only one of the many sources of information that available for investors to make reviews their investment decision, this section is also vital in providing some insight into the timeless of the reports (Ball, et al., 1968).

From the above description, it can be said that accounting is the language of business. Accounting is often called tha language of business because all organizatios set up an accounting information system to communicate the data to help people of make better decisions. Accounting is the universal language of business. (Kieso, et al., 2011). Ingram, et al., (2004), argued that the accounting provides information to help in making decisions about organizations. This information is like a map of an organization. Accounting information helps decision makers. In essence this role may function because according Kieso, et al., (2011) accounting has essential characteristics of accounting are (1) the identification, measurement, and communication of financial information about (2) economic entities to (3) interested parties. As information has become more vital, the management of the data and the preparation of needed reports have become more complex and varied functions (Wilkinson, et al, 1999). Information generation is the process of compiling, arranging, formatting, and presenting information to the user.

Regardless of physical form, useful information has the following characteristics: relevance, timelines, accuracy, completeness, and summarization (Hall, 2013). Information is useful the data organized such that correct decisions can be based on it (Bodnar, et al, 2010). Azhar Susanto (2013) argued that the accounting information needed by the various users to reduce risk when making decisions. Demkian well as, Dull, et al., showed that information related to the financial aspects of business events. Accounting information according Riahi, et al, (2007), in terms of content and format, may have an impact on their respective decision-making. Besides giving impact in decision-making, according to Arens, et al., (2014), Information provided by others must be relied upon. When information is obtained from others the likelihood of it being intentionally or unintentionally misstated increases. In fact, a phenomenon that occurs according to Gunawan Fauzi (2011), the financial statements have not become a basis for decision making. Financial reports, according to Armida SA, (2011), shall present information planning and decision making. In a global economy, it is nearly impossible for a decision maker to have much firsthand knowledge about the organization with the which they do business (Arens, et al., 2014). Effective decisions require information that has a high degree of reliability (Hall, 2013).

Based on the phenomenon, theories and previous research (premise), then this study entitled: Influence Effectiveness of Internal Control System and Implementation of Financial Accounting Information System on the Quality of Accounting Information.

Review of Literature

Internal Control Systems

Internal control system that in essence is a system. To understand what it is the system of internal control, it is necessary first to understand what the system, controls, internal controls will understand what it is the internal control system. Control covers all methods, organizational policies and procedures that ensure the safety of assets of the company, the accuracy and reliability of the data management and other management operations standards (Azhar Susanto, 2013). Control as managerial activities to monitor the implementation of the plan and make improvements in accordance with the requirements (Hansen, et al., 2011). In line with this, Sawyer, et al., (2005), gives a description of the control as the use of all means to improve the company, directing, controlling and supervising various activities with the aim of ensuring that the company's goal is reached. In the achievement of organizational goals, Hilton, et al., (2000) suggests that a control is a policy or procedure that helps the organization ensure that its goals and objectives are met.

Arens, et al.,(2014), reviews these policies and procedures are often called controls. Control within an organization intended to promote the effective and efficient use of its resources, Including personnel, to optimize the company's goals. From some description above, the control may be considered as all methods, policies and procedures that help organizations ensure that the risks can be minimized and goals/objectives have been achieved. Internal controls are a system of checks and balances designed to prevent and detect fraud and errors. While most companies have reviews these systems in place, many have never completely documented them nor had an independent auditor to attest reviews their effectiveness (Kieso, et al., 2011). Arens, et al., (2014), describes the definition of internal control is a system of internal control consists of policies and procedures designed to provide management with reasonable assurance that the company achieves its objectives and goals. Wilkinson, et al., (1999) describes a similar case that the internal control as a process and a structure is of great concern to accountants. Similarly, Romney et al., (2012), explains internal control is a process because it permeates an organization's operating activities and is an integral part of management activities. Provides reasonable assurance of internal control-complete assurance to achieve is difficult, and prohibitively expensive. Dull, et al., (2012), describes the internal control, namely: internal control is a process - effected by an entity's board of directors, management, and other personnel designed to provide reasonable assurance regarding achieving objectives in the following categories: efficiency and effectiveness of operations, reliability of reporting, and compliance with applicable laws and regulations.

Wild, et al., (2014), indicate that internal controls are procedures set up to protect company property and equipment, Ensure reliable accounting reports, promote efficiency, and encourage adherence to company policies. The definition of internal control is a process that is influenced by the board of directors, management and employees that is designed to provide convincing guarantees that organizational goals can be achieved (Azhar Susanto, 2013). Sawyer, et al., (2005) suggests internal control as an organization plan and all coordinated methods and measurements applied in the company to secure the assets, check the accuracy and reliability of accounting data. From some description above, the internal control can be said as a system, or a process, which is conducted by the board of directors, management and other personnel, are intended to provide reasonable assurance of achieving the objectives in the following categories: efficiency and effectiveness of operations, ensuring reliable accounting reports, and encourage adherence to company policy. There are three objectives of good internal control - all established in the COSO Internal Control - Integrated Framework in 2013. They are:
1) Effectiveness and efficiency of operations.
2) Reliability of financial reporting
3) Compliance with applicable laws and regulations.

While the internal control objectives according to Romney, et al., (2012), namely:
1) Safeguarding assets, including preventing or detecting, on a timely basis, the unauthorized acquisition, use, or disposition of material assets company.
2) Maintaining records in sufficient detail to accurately and fairly reflect company assets.
3) Providing accurate and reliable information
4) Providing reasonable assurance that the financial reporting is prepared in accordance with GAAP
5) Promoting and improving operational efficiency, Including making sure the company receipts and expenditures are made in accordance with management and directors' authorizations.
6) Encouraging adherence to prescribed managerial policies
7) Complying with applicable laws and regulations.

Wild, et al., (2014), suggests that managers use an internal control system to monitor and control business activities. An internal control system consists of the policies and procedures managers use to protect assets; ensure reliable accounting; promote efficient operations. Internal control (Bodner, et al., 2010) is a process designed to provide reasonable assurance regarding the ahievement of objectives in:

1) Reliability of financial reporting
2) Effectiveness and efficiency of operations
3) Compliance with applicable laws and regulation

Azhar Susanto (2013) explains that the purpose of the control is:

- Provide assurance to believe that the goal of every business activity to be achieved
- Reduce the risk that would be faced by the company due to crime, danger, or losses caused by fraud, fraud, misappropriation and embezzlement.
- Reduce the risk that would be faced by the company due to crime, danger, or losses caused by fraud, fraud, misappropriation and embezzlement.
- Provide assurance that convincing and trustworthy that all legal responsibilities are met.

Accounting Information Systems

From the description of the system, information, information systems, and accounting, the accounting information system according to Azhar Susanto (2013), can be regarded as a collection of subsystems that are interconnected with one another and work together in harmony to process financial data into financial information required by the management in the decision making process. In general, according to Sri Mulyani (2008), accounting information system is used as a tool for decision analysis or decision-making related to the transactions of the company. An accounting information system (AIS) is a collection of resources, such as people and equipment, designed to transform the data into financial and other information (Bodnar, et al., 2010). Kieso, et al., (2011), suggests that an accounting information system collects and processes the data transaction and then disseminates the financial information to interested parties. Accounting information systems also presented Romney et al., (2012) which suggests that an accounting information system (AIS) is a system that collects, records, stores, and processes the data is produce information for decision maker. Accounting information system according to Hall (2013) are the information system is the set of formal procedures by the which the data are collected, stored, processed into information and distributed to users. The information system accepts input, called transactions, the which are converted through various processes that goes into output information to users. Wilkinson, et al., (1999), giving the sense of accounting information system is a unified structure within an entity, such as a business firm, that employs physical resources and other economic components to transform the data into accounting information, with the purpose of satisfying the information needs of a variety of users. The purpose of this separate AIS was to collect, process, and report information related to the financial aspects of business events (Dull, et al., 2012). Wilkinson, et al., (1999) suggests that the primary aim of any AIS as the definition notes, is to provide accounting information to a wide variety of users. Hall (2013) explained that there are three fundamental goals of information systems, namely:

a) To support the stewardship function of management.
b) To support management decision making
c) To support the firm's day-to-day operations.

A well-devised accounting information system benefits every type of company (Kieso, et al., 2011). An AIS can provide assistance in all phases of decision making. The degree to the which an AIS can support decision making depends, however, on the type of decision being made (Romney, et al., 2012).

Financial Accounting Information System

AIS vary from one company to another company although one type, except financial AIS must be prepared based on the financial accounting standards (GAAP) in Indonesia (Azhar Susanto, 2013). Basically in an organization, according to Hansen, et al., (2011), accounting information systems has two major subsystems, the system of management accounting and financial accounting systems. Financial accounting information systems related to the provision of output for external users using the economic activity as input and processes that meet certain rules and conventions. The objective of general purpose financial reporting is to provide financial information about the reporting entity that is useful to existing and potential investors, lenders and other creditors in making decision about providing resources to the entity (Wild, et al, 2014). From the description and explanation of the accounting system and financial information, the financial accounting information system, according to Azhar Susanto (2013), is to process the company's financial data to produce financial information that is geared to the interests of outside parties.

Theoretical Framework

Accounting Information

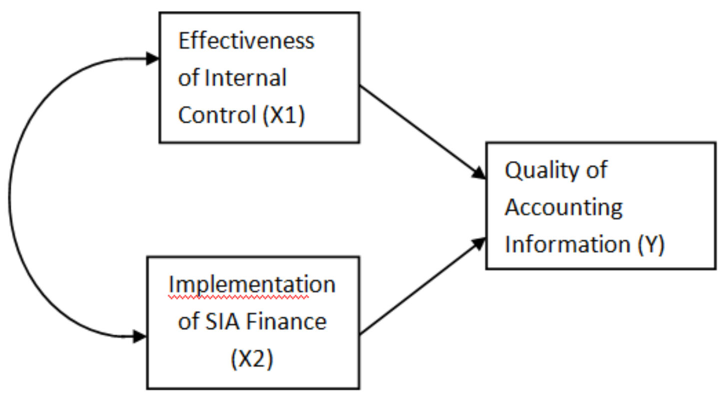
Much of the information needed by firms is accounting information, since it is par- ticularly useful in meeting reviews these needs. Accounting information is the output of AIS's and is financially oriented. Among the many samples of accounting information are income statement provided to a firm's manager (Wilkinson, et al.,1999). In connection with that, Kieso, et al., (2011) showed that information that is decision-useful to capital providers Also may be useful to other users of financial reporting, who are not capital providers some is better provided financial information or can be provided only by means of financial reporting other than formal financial statements. Dull, et al., Showed that information related to the financial aspects of business events. Accounting information needed by the various users to reduce risk when making decisions (Azhar Susanto, 2013). To understand accounting information, we need to know how an accounting system captures relevant the data about transactions and then classifies, records, and reports the data (Wild *et al*, 2014). The activities of the operational, financial, and nonoprasional conducted the justification of making financial reports. The existence and behavior lead to financial results can be partly measured by the accounting process. Companies also is a provider of accounting information. Of the various explanations of the above, it can be concluded that the accounting information generated from accounting data from different sources is processed through the AIS to be used by various users reduce the risks when making decisions.

Value Accounting Information

Accounting information affects many aspects of our lives (Wild, 2014). Information value can vary appreciably, not only Among different pieces of information but also among users. The value of information is the difference between the benefits and costs (Wilkinson, et al, 1999). The value of information is the benefit produced by the information minus the cost of producing it. Benefits of information are reduced uncertainty, improved decisions, and improved ability to plan and schedule activities(Romney, et al, 2012). Kieso, et al., (2011), argued that financial information is capable of making a difference when it has predictive value, confirmatory value, or both. For information to be useful, it must be trusted. To facilitate efficient capital allocation, investors need relevant information and a faithful representation of that information to enable them to the make comparisons across borders. Information pertaining to costs and revenues reviews these provides a basis for evaluating the managers and their responsibility centers.

The value of information to a user is determined by its reliability. Unreliable information has no value. At best, it is a waste of resources; at worst, it can lead to dysfunctional decisions. (Hall, 2013). The same thing is shown Azhar Susanto (2013) that the value of information depends on the quality of the information presented. In connection with that, Dull, et al. (2012), explains that the information has value to the decision maker because it reduces uncertainty and increases knowledge about a particular area of concern. The purpose of accounting information a steady stream of information is needed to enable firms to the make sound planning decisions and to control reviews their operations. Firms that use information effectively can take advantage of Reviews their oppurtunities and gain ground on their competitors (Wilkinson, et al., 1999). The three fundamental objectives are, however, common to all organizations (Hall, 2013): **(**a) to support the stewardship function of management. stewardship refers to managers' responsibility to properly manage the resources of the firm and to report on their activities. **(**b) to support management decision making. Managers use information to assist them in planning and control decisions related to reviews their areas of responsibility; (c) to support the firm's day-to-day operations. Operations personnel use information to assist them in the efficient and effective discharge of reviews their daily tasks. The objective of general purpose financial reporting is to provide financial information about the reporting entity that is useful to existing and potential investors, lenders, and other creditors in making decision about providing resources to the entity. Communicating business activities requires preparing accounting reports such as financial statements (Wild, et al., 2014). While Dull, et al. (2012) explains that we said, however that information must be useful in decision making.

Study Model and Hypothesis



Hypothesis according Sekaran (2003) can be defined as a relationship logically expected between two or more variables are expressed in the form of a statement that can be tested. The relationship is estimated based network association set out in the theoretical framework formulated for research studies. Sugiyono (2011), describe the hypothesis as a temporary answer to the formulation of research problems, formulation of research problems which have been expressed in the form of a question sentence. According Mudrajad Kuncoro (2009), the hypothesis is a provisional explanation of behavior, phenomena, or certain circumstances that have occurred or will occur. Based on the phenomena, concepts and previous research that has been arranged, the formulation of research hypotheses to be tested are:

Hypothesis 1: there are significant internal control effectiveness (X1) on the quality of accounting information (Y)

Hypothesis 2: there are significant implementation of financial accounting information system (X2) on the quality of accounting information (Y)

Hypothesis 3: there is influence between the effectiveness of the internal control system (X1) and the implementation of financial accounting information system (X2) on the quality of accounting information (Y)

Methodology, Findinf and Discussion

According Sugiyono (2010), the research method is defined as a scientific way to get data with the purpose and usefulness. The research method according to Nur Indriantoro *et al*., (2011) which is to achieve its objectives, the research uses methods or certain procedures are well regulated (methods). Knowledge of research methodology that examines contains provisions concerning the methods used in the study. According to the research have now (2009) put forward as the investigation of organized, systematic, based on the data, critical, objective and scientific to the specific problems that require solutions. Research by Nur Indriantoro, et al., (2011), basically is the operationalization of the method used to acquire scientific knowledge known as the scientific method. Because this study aimed to find out what and how much the factors thought to affect a variable (Mudrajat Kuncoro, 2007 in Meiryani, 2014). The main reason for using the scientific method according sekaran (2009) is that the result will be fewer errors and confidence in the findings will be greater due to higher accuracy in the application of design detail. Meanwhile, according to Sugiyono (2010), the scientific method means that research activities are based on the characteristics of science, namely the rational, empirical and systematic. Characteristics of the scientific method according to Mudrajad Kuncoro (2009) was a critical and analytical, logical, objective, conceptual and theoretical, empirical, and systematic. This research includes the study of causal komparatis, and the method used is quantitative method or hypothetical-deductive reasoning, which in this method uses quantitative variables, ie variables that are reported in the form of numbers or metrics/data metrics (Agus Widarjono, 2010).

The theoretical study is part of a research process that provides answers to research problems in a rational or based reasoning. Furthermore, according to Nur Indriantoro, et al., (2011) the research process that develops hypotheses through a theoretical study of a type of research that aims to test a theory or hypothesis (hypotheses testing). Hypothesis testing is done through the process of testing this fact is the process of developing a science or theory using the deductive approach. This type of research is known as hypotetico-deductive approach. Quantitative methods can be interpreted as a research method that is based on the philosophy of positivism, used to examine the population or a particular sample, data collection using research instruments, quantitative data analysis/statistics, with the aim to test the hypothesis that has been set (Sugiono, 2011).

Discussion

Research results proving the hypothesis that the statistics show the effectiveness of the internal control system affects the quality of accounting information. This is shown in the table coeficients column sig (significance), obtained sig 0.004, where the value is smaller than the probability value of 0.05 or 0.05> 0.004, then Ho is rejected and Ha accepted, meaning that the coefficient is significant path analysis. Contribution to the effectiveness of the internal control system (X1) that directly affect the quality of accounting information (Y) equal to 0.7002 = 0.49 = 49%. This study supports research Hu, et al. (2013), which states that the effectiveness of internal controls can directly Affect a firm's market value and the value relevance of accounting information (Hu, et al., 2013). If a proper ICS is implemented all of the operations of physical resources, and the data will be monitored and under control, will be Achieved objectives, risks will be minimized and information outputs will be trustworthy (Wilkinson, et al., 1999). From research Wright, et al., (2012) showed that the application of internal control can have an impact on the presentation of the financial statements and the audit results.

From research Ashbaugh-Skaife, et al., (2008) showed that the effectiveness of internal controls affect the presentation of risk information to equity investors. From research Frazer (2012) showed that through internal control measures are adequate and strong commitment to change, then small businesses can be profitable over this regard, Kieso, et al., (2011), gave the explanation that to facilitate efficient capital allocation, investors need relevant information and a faithful representation of that information to enable them to the make comparisons across borders. If proper internal control system is applied, all the physical resources operations, and the data will be monitored and controlled, the goal will be achieved, the risk will be minimized and the output of information to be credible (Wilkinson, et al ,, 2009). Correspondingly, a statistical test of this study show that the effectiveness of the internal control system affects the quality of accounting information. Many are establishing and enforcing a formal information security policies. They are making controls a part of the applications development process and are moving the data to more secure sensitive environments (Romney, et al., 2012). Of the various explanations of the above, it can be said that the internal control procedures that are established to protect assets, ensure reliable accounting reports, improve efficiency, and encourage adherence to company policies (Wild, 2000).

The effectiveness of the accounting information system impact on the quality of financial reporting. This was stated by Pornpandejwittaya and Pairat (2012) in his research that the effectiveness of AIS refer to collecting, storing a data processing entering managing, controlling and report information of accounting so that an organization can achieve financial statement quality. AIS financial should be prepared based on the Indonesian Financial Accounting Standards (GAAP) to produce quality information (Azhar Susanto, 2013). From research Nomsa Mndzebele (2012) showed that the accounting information system to provide accurate information in a timely and clear control. Bonson, et al., (2010) suggested that the characteristics of accounting information systems can improve the quantity and quality of information. Xu, et al., (2003) in his research suggests that based on the case study analysis, it is clear that human, systems, and organizational issues were regard as being very critical for high quality information. In addition external factors may have significant impact on information quality. From research Doyle, et al., (2007) examined the relationship between accruals quality and internal control. This is related to the weakness of the overall level of internal control. Procedures and instructions in accounting information systems used to collect, process, and store data (Romney, et al., 2012). Implementation is the carrying out, execution or practice of a plan, a method, or any design for doing something. Implementation is the action that must follow any preliminary thinking in order for something to actually happen (Rouse, 2007).

Conclusion

Based on the results of statistical tests and discussion of this study, it can be concluded as follows:

1. The effectiveness of the internal control system can have a direct impact on the quality of accounting information and the impact on the quality of decision-making, either directly or indirectly influence. Through these measures adequate internal controls and a strong commitment to change, then the business can be more profitable. If proper internal control system is applied, all the physical resources operations, and the data will be monitored and controlled, the goal will be achieved, the risk will be minimized and the output of information to be credible.
2. Implementation of financial accounting information systems can have a direct impact on the quality of accounting information and the impact on the quality of decision-making, either directly or indirectly influence. AIS financial should be prepared based on the Indonesian Financial Accounting Standards (GAAP) to produce quality information. Accounting information system to provide accurate information in a timely and clear control. Implementation is executing or practice plans, methods, or design to do something. Benefits of accounting information systems have an impact on the quality of decision making.
3. The quality of accounting information can have a direct impact on the quality of accounting information and the impact on the quality of decision-making, either directly or indirectly influence. Information relevant effect on good decision making. The quality of accounting information, it can be said accounting information generated actually reflects the situation and conditions. Policy on disclosure of accounting information, generating information that can benefit all parties. Quality information generated good information system will not mislead decision makers when managing organization and is able to detect potential risks early on (early warning systems). Based on case study analysis, it is clear that the people, systems and related organizational issues as very important for high quality information. In addition to external factors may have a significant impact on the quality of the information.

Suggestion

From this research it can be seen how much influence that occurred between the effectiveness of internal control systems, financial accounting information system implementation to the quality of accounting information. Therefore, as an effective step forward on its application, it is recommended that:

1) The participation of all stakeholders in the implementation of internal control systems should be improved. For the understanding of the meaning and importance of internal controls should be disseminated on an ongoing basis. Effective internal control requires a strong control environment in

which other components implemented. An effective monitoring system oversees the design, implementation, and effectiveness of controls. Internal control helps ensure that the direction, policies, procedures, and practices that are designed and approved by management and the board of directors. Thereby improving the performance of the organization and governance through effective internal controls, risk management good company, cheating and fraud can be prevented.

2) The Accounting Information Systems (AIS) can be implemented to provide accurate information in a timely manner. Implementation of AIS is carrying out, execution, or practice plans, methods, or design to do something. The implementation boils down to the activity, action or the existence of a mechanism system. Implementation is not only activity, but a planned activity and to achieve the objectives of the activity. Five reasons for success in the implementation of the ccounting Information Systems are: (a) the involvement of users, (b) support the executive management, (c) a clear statement of requirements, (d) the proper planning and (e) realistic expectations. The relationship between users and information systems specialists vital for the implementation of information systems.
3) Qualitative characteristics of financial information may be used to identify the types of information that may be most useful to existing and potential investors, lenders, and other creditors in making decisions about the reporting entity on the basis of information in the reports/financial information. The value of information depends on the quality of the information presented. Quality information will improve also the quality of the understanding of the managers of the organization. Quality of useful information is the relevance, accuracy, timeliness, concision, clarity, quatifiability, and consistency.

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