

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

W A Astuti¹ and A R Wulandari²

Department of Accounting, Universitas Komputer Indonesia, Indonesia
Email: wati.aris.astuti@email.unikom.ac.id

Abstract. Top management support in the accounting information system is one of the factors influencing the quality of the accounting information system. Top management involvement is essential to the success of an organization's accounting information system. The fundamental role of accounting information systems in an organization is to produce quality accounting information. A quality accounting information system is able to get value to the organization by providing accurate and timely information. Quality information is useful to assist information users in making useful decisions. The purpose of this study was to determine the relationship between top management support on the quality of the accounting information system and its impact on the quality of accounting information at BUMN Majalengka Regency. The method used in this is descriptive verification with a quantitative approach. Test analysis using Path Analysis using SPSS v25 software. The results of this study indicate that top management support has a significant influence on the quality of accounting information systems and the quality of accounting information systems affects the quality of accounting information.

1. Introduction

In presenting or conveying information to various parties it is necessary to have the quality of accounting information. Where this can be interpreted as the quality of an account in reporting. Which reporting must be submitted systematically or sequentially. With the aim that investors and other parties can feel satisfaction with the information system that has been presented. In addition, this accounting information must be applied in every company accounting report. This reporting is indeed carried out by the company which will later be used as a benchmark. So that investors and other parties can see the way the information system users are real and do not look at it technically [1].

The main function of this accounting information in them is to collect and store data about each company's business activities. Where the data must be efficient and effective. In addition, it can also provide useful information before making a decision by management [2]. Accounting is an art that has an important role in terms of recording and summarizing. In addition, this accounting also has a role in analyzing and reporting related data. In this case, it is related to transaction processes that are mostly carried out in the field of business or a company. So, it is necessary to present the quality of accounting information [3]. Accounting can be used as a benchmark in measuring the results of economic activities carried out by each company. Where the results of economic activity also have a role in conveying

information to various existing parties. This party can be said to be an investor, creditor, management, or regulator [4].

As happened to PT. Pos Indonesia, Majalengka branch office, in presenting accounting information, sometimes there are still delays caused by inaccurate and incomplete accounting information data, other things that make the presentation of accounting information sometimes experience delays, namely the system used is disrupted [5]. This means that the accounting information produced by PT. POS Indonesia is not yet on time due to delays in delivering accounting information.

The quality of accounting information is highly dependent on the quality of the accounting information system used [6]. An accounting information system (AIS) is needed by a company engaged in any field because it contains a process to report the company's financial condition accurately and correctly for all parties in need. This process is related to information technology to advance a business or business [7]. SIA will make it easier for companies to carry out most of the company's activities. By providing precise and accurate information, production costs can be reduced and become more effective and efficient [8].

Based on the explanation above, it can be concluded that the accounting information system shows the integration of various components of the accounting information system, namely hardware, software, brainware, data base, telecommunication networks, ease of access, and system quality. In other words, the accounting information system is an integration of sub- systems that are interconnected and harmoniously cooperate with each other to process transaction data related to financial problems into financial information that is useful for decision makers by managers [9].

The existence and role of knowledgeable managers and top management support is one of the factors affecting the quality of the accounting information system [10]. Top management support is the involvement of top management in providing guidelines with a commitment in terms of time, cost and resources to support the activities of an organization through information systems in making decisions for the achievement of organizational goals [11].

Top management support is very important in implementing a system, especially in an innovation situation because of the manager's power regarding the required resources, objectives and strategic initiatives planned if the manager fully supports the implementation of the new system [12].

One form of management support is by providing facilities, such as training and providing assistance to system users when facing problems related to the system [13]. With the facilities that help system users, it can increase the ability and make it easier for system users to produce quality information. Top management support can be measured from management activities related to planning, organizing, leading and controlling [14].

The phenomenon that occurs is related to top management support, namely, as happened at Perum Perhutani that top management support is good, but still not optimal, especially in accounting information systems, seen from the system used in the company that is still experiencing disruption caused by a less than optimal network causing the system to be difficult to access and also errors that sometimes can hinder the accounting information needed [15].

Based on the background described above and from previous researchers, the authors are interested in conducting research with the title "The Effect of Top Management Support on the Quality of Accounting Information Systems and its Impact on the Quality of Accounting Information"

2. Method

The method used in this research is descriptive method and verification method with a quantitative approach. The purpose of using the descriptive method is to describe the research results, while the verification method is to determine how much influence between the independent variables on the dependent variable, namely the effect of top management support (X) on the quality of the accounting information system (Y) and its impact on the quality of accounting information (Z).

In this study, the sampling technique used a non-probability sampling method using a saturated sampling approach. Where, the entire population is used as the research sample. The sample in this

research is 15 employees of the financial accounting department / unit / department who use the accounting information stem of BUMN companies in Majalengka Regency, by distributing questionnaires.

Hypothesis testing in this study is related to the influence of the independent variables on the dependent variable using a partial test (t test). The t test is carried out to determine the significance or not of each independent variable independently of the dependent variable. By comparing the value of t - count with t - table.

3. Results and Discussion

Top management support consists of 3 (three) indicator items, namely: aligning objectives, allocating resources, encouraging participation in the implementation of accounting information systems. The result of calculating the percentage of the total score on the top management support variable is 80.88% which is between the intervals (68.01% -84%). Thus, it can be concluded that the top management support variable is in the good category, but there is still a gap of 18.67%. This shows that there are still weaknesses in top management support, especially in the resource allocation indicator which has the lowest percentage value.

The quality of the accounting information system consists of 4 (four) indicator items, namely: Flexible, Easy to access, Reliability and Integration. The result of calculating the percentage of the total score on the variable quality of the accounting information system is 74.33% at the interval (68.01% - 84%). Thus, it can be concluded that the variable quality of the accounting information system is in the good category, but there is still a gap of 25.67%. This shows that there are still weaknesses in the quality of the accounting information system, especially in the easily accessible indicators which have the lowest percentage value.

The quality of accounting information consists of 4 (four) indicators, namely: Accurate, Relevant, Timely, and Complete. The result of calculating the percentage of total score on the variable quality of accounting information is 79% at the interval (68.01% -84%). Thus, it can be concluded that the variable quality of accounting information is in the good category, but there is still a gap of 21%. This shows that there are still weaknesses in the quality of accounting information, especially in the timely indicator which has the lowest percentage value.

3.1 Top management support for the Quality of Accounting Information Systems

From the results of testing the first hypothesis, the value of t is greater than t table ($2.780 > 2.179$) and the significance value is <0.05 , then H_0 is rejected and H_1 is accepted. This means that top management support has a significant effect on the quality of the accounting information system at 2 BUMN Companies in Majalengka Regency.

The results of this study indicate that the correlation value is 0.611 which is categorized as quite high and strong at intervals (0.61-0.80). From the results of the coefficient of determination shows that the top management support variable has an effect of 37.3% on the quality of the accounting information system and the remaining 62.7% is the influence of other factors not examined in this study.

The results of the study found that top management support had a respondent's response of 80.88% with a good category, but there were still some weaknesses in the indicators which meant that top management support was not fully good. This is evidenced by the indicator of the lowest respondent's response, namely the allocation of resources of 76.67%.

The results of this study support the theory [16] that the most important criterion for assessing the success of the implementation of information systems is management commitment, because having strong top management support will help overcome deficiencies in system implementation.

Then the results of this study are supported by previous research conducted by Afrizon, Azhar S and Tetet F (2019) and M. Faisal, Nunung N and Elly H (2018), the results of this study indicate that top management support has a significant effect on the quality of the accounting information system.

3.2 Quality of Accounting Information Systems on Quality of Accounting Information

From the results of testing the second hypothesis the value of t count is greater than t table ($4.493 > 2.179$) and the significance value is < 0.05 , then H_0 is rejected and H_2 is accepted. This means that the quality of the accounting information system has a significant effect on the quality of accounting information at 2 BUMN Companies in Majalengka Regency.

The results of this study indicate that the correlation value is 0.780 which is categorized as quite high and strong at intervals (0.61-0.80). From the results of the coefficient of determination shows that the variable quality of the accounting information system has an effect of 60.8% on the quality of accounting information and the remaining 39.2% is the influence of other factors not examined in this study.

The results of the study found that the quality of the accounting information system had a respondent's response of 74.33% with a good category but there were still some weaknesses from the indicators, which meant that the quality of the accounting information system was not entirely good. This is evidenced by the indicator of the lowest respondent's response, which is easily accessible, which is 67.33%. Respondents' responses regarding the quality of accounting information were 79% in the good category and some weaknesses were still found in the indicators. This is evidenced by the indicator of the lowest respondent response, namely on time for 67.33%.

The results of this study support the theory [17] that states that with the application of a quality accounting information system it will produce quality accounting information that can be used by users in making decisions.

Then the results of the research are supported by previous research conducted by Lilis Puspitawati and Sri Dewi Anggadini (2019), as well as Aceng Kurniawan and Meilani (2017), the results of the study show that the quality of accounting information systems affects the quality of accounting information.

4. Conclusion

Top management support affects the quality of the accounting information system. Where the better the top management support, the better the quality of the accounting information system, and vice versa. The quality of the accounting information system affects the quality of accounting information. Where the better the quality of the accounting information system, the better the quality of accounting information produced, and vice versa.

References

- [1] Mujilan A. 2012. Sistem Informasi Akuntansi. Edisi1, Madiun: Wima Pers
- [2] Ikhsan, A. (2017). Akuntansi keperilakuan.
- [3] Susanto, A. (2013). Sistem Informasi Akuntansi, Lingga Jaya, Ed.
- [4] Gellinas, et al. 2012. Accounting Information System. South-Western Cengage Learning.
- [5] PT. POS Majalengka 2020
- [6] Susanto, A. (2018). Sistem informasi akuntansi.
- [7] Bodnar, George H, dan William S. Hopwood. 2010. Accounting Information System. 10th Edition. United State of America. Pearson International Edition
- [8] Stair, R. M., & Reynolds, G. W. (2010). Principles of information systems, course technology. *Cengage Learning, Walldorf*.
- [9] Bodnar, George H, dan William S. Hopwood. 2010. Accounting Information System. 10th Edition. United State of America. Pearson International Editio
- [10] Komala, A. R. (2012). The influence of the accounting managers' knowledge and the top managements' support on the accounting information system and its impact on the quality of accounting information: A case of Zakat Institutions in Bandung. *Journal of Global Management*, 4(1), 53-73.
- [11] Anggadini, S. D. (2015). The effect of top management support and internal control of the accounting information systems quality and its implications on the accounting information quality. *Information Management and Business Review*, 7(3), 93-102.

- [12] Fatimah, F. (2013). Pengaruh Pelatihan, Dukungan Manajemen Puncak, Dan Kejelasan Tujuan Terhadap Efektivitas Sistem Informasi Akuntansi Keuangan Daerah (Studi Empiris Pada DPKAD Kota Di Sumatera Barat). *Jurnal Akuntansi*, 1(1).
- [13] Hartono, J. (2005). Analisis dan Desain Sistem Informasi: pendekatan terstruktur teori dan praktek aplikasi bisnis. *Yogyakarta: Andi*.
- [14] Afrizon, Azhar S, Tettet F. 2019. "Influence of Top Management Support on Quality of Accounting Information Systems at Insurance Companies, Evidence in Indonesia". *Journal of Engineering and Applied Sciences*. ISSN: 1816-949X, page 2532-2537.
- [15] Perum Perhutani, 2020
- [16] Galliers, R. D., & Currie, W. (Eds.). (2011). *The Oxford handbook of management information systems: Critical perspectives and new directions*. Oxford University Press.
- [17] Laudon, K. C., & Laudon, J. P. (2018). *Management information systems: managing the digital firm*. Pearson Education Limited.