

Analysis of Factors Affecting the Success of Accounting Information Systems Based on Information Technology on SME Managements as Accounting Information End User

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Abstract

This study aims to analyze the effect of system quality and top management support on the satisfaction of SME managements as end users of accounting information. The sample in this research is 118 SME managements. Sample technique used by purposive sampling method and its analysis technique using Structural Equation Model (SEM) is to study the influence of system quality and top management support to satisfaction of SME managements. The result of this research is system quality and top management support have an effect on accounting information end user satisfaction.

Keywords: System quality, top management support, end user satisfaction, accounting information, SMEs

1. Background

Small and Medium Enterprises (SMEs) is currently a special concern because it is faced with the Asian Economic Community (MEA). SMEs should be able to survive the national economy and compete with the global market. Therefore must be innovated for SMEs are always able to survive even can compete with MEA. Particularly related to the financial information used for decision making by the SME managers who as well as the owner of SMEs. Kadir and Triwahyuni (2013) explain that oral and non-verbal information is used as decision making which is an important resource for the organization.

Accounting Information System (SIA) is categorized successfully executed organization if the outcome of accounting information can be used in decision making especially related to financial report and supporting report. Turban et al. (2003) suggests that accounting information is used to

determine the range of funds needed, manage cash, and forecast business activity. The application software is part of the Information Technology (IT) SIA used for financial data processing to produce financial information.

2. Previous Research

The success of information systems is influenced by several variables. DeLone and McLean (1992) describe the successful implementation of information systems known as the D & M IS Success model and one of them is the system quality factor, user, and user satisfaction. Later developed by Seddon and Kiew (1994); Seddon (1997); Armstrong, et al. (2005); Livary, Juhani (2005); Hasan, Al-Mamary, Shamsudin, and Aziati (2013); and Lwoga (2014); which develops the success variable of the information system.

Beside it the evaluation of the information system is considered in terms of technology, human, organization, and the appropriate relationship. Yusuf et al. also developed the SI DeLone and McLean models by adding HOT Fit (Human, Organization, and Technology). Human (the experience of the user will be the use of computers), organization (support from top management). Armstrong et al. (2005) also conducted research on small business by applying research done by Seddon and Kiew (1994).

Some factors such as system quality, and end user satisfaction as success factor of information system. Hasan et al. (2013); and Halawi et al. (2008) describes end-user satisfaction is the external response of the information system. Rouibah et al. (2009) and Zwikael (2008) use top management support to end-user satisfaction because top management support greatly affects decision making on SIA use in terms of use of devices that support the use of SIA and techniques used (Besner and Hobbs, 2008). Young and Jordan (2008); Wilkinson (2009); and Meiryani (2014) concluded that top management support influences decision making because it has an important role in every information system implementation.

End-user satisfaction is one of the success factors of information systems and some researchers suggest that end users are satisfied if the information produced is useful and useful. This is in accordance with research conducted by DeLone and McLean (1992); Seddon and Kiew (1994); and Armstrong et al. (2005).

3. Theory Review

3.1. Quality System (X1)

The quality of the system is operationally designed consciously and integrated to create an effective and efficient process (Ryall and Kruithof, 2001).

3.2. Top Management Support (X2)

Top management support is defined as the degree to which the information system functions and are involved in information systems activities (Cash et al., 1992).

3.3. End-user Satisfaction (Y1)

End-user information satisfaction is the condition which users have confidence that the informationsystem used can meet the information needs of users (Garrity and Sanders, 1957). End-user satisfaction is part of the second stream about the success or success of information system implementation. Started with a model of the success of IT systems by DeLone and McLean (1992) and updated the model relating to the success of information systems in 2003 (Jogiyanto, 2007).

4. Research Methods

4.1. Research Design

The design used in this research is the causal research to examine the possibility of causal relationship between variables.

4.2. Operational Definition

The quality of the system (X1) is the end user's perception of information on the system quality of accounting information, the indicators of the system quality is the usefulness, availability, reliability, adjustment, time responded Top management support (X2) is the support of the SIA's use decisions and the necessary funding support related to the use of SIA, as well as indicators of top management support are: variations in issues, provision of funds for activities, decision-making on the implementation of information systems, new technologies End user satisfaction (Y1) is the level of user satisfaction with information generated from SIA, the indicators of end-user satisfaction are: content, accuracy, format display, timeliness.

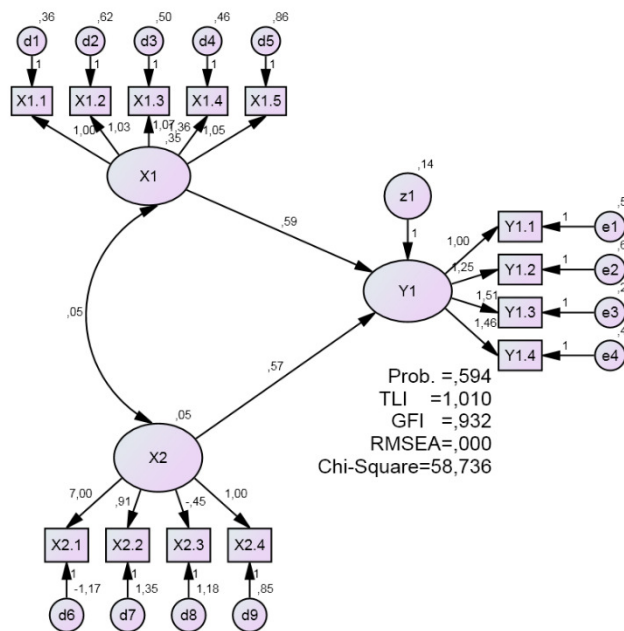
5. Population and Sample

The population in this study is SMEs located in Malang, East Java, Indonesia and amounted to 118 SME managements who produce financial reports using IT-based Accounting Information Systems (SIA). The total population is selected to be sampled.

6. Results

6.1. Test Result of Structural Equation Model

Figure 1: Result of Structural Research Model



Test results of SEM assumption there is no problem multicollinearity, outlier and normal distributed data. The overall modeling test results are presented in Figure 1.

X ₁ .	Quality of System
X _{1.1}	Usefulness
X _{1.2}	Availability
X _{1.3}	Reliability
X _{1.4}	Adjustments
X _{1.5}	Responded time
X ₂ .	Top ManagementSupport
X _{2.1}	Variations of problems
X _{2.2}	Provision of funds for activities
X _{2.3}	Decision making on the implementation of information systems
X _{2.4}	New technology
Y ₁ .	End UserSatisfaction
Y _{1.1}	Content
Y _{1.2}	Accuracy
Y _{1.3}	Display format
Y _{1.4}	Timeliness

The result of Structure Equation Modeling (SEM) analysis is done with the help of AMOS 16 computer program for Windows which is presented in the attachment. It is known that all the criteria of goodness of fit are as set out in Table 1.

Table 1: Value of goodness of fit Indices and cut off of SEM Model

Criteria	Cut-off Value	Test Result Model	Description
Chi square	Expected small	58,736	Good
Significance probability	≥ 0.05	0.594	Good
CMIN/DF	≤ 2.00	0.947	Good
RMSEA	≤ 0.08	0.000	Good
GFI	≥ 0.90	0.932	Good
TLI	≥ 0.90	1.010	Good

Source: primary data processed 2017

Table 1.shows the results of structural equation model testing. The results have been tested that the value of Chi Square / DF and TLI has met the recommended.

Tabel 2: Hypothesis Testing

Variables		Direct	Total	Prob	
Quality of System	→	Satisfaction of SME Managements	0,622	0,622	0,000
Top ManagementSupport	→	Satisfaction of SME Managements	0,228	0,228	0,012

At the 5% significance level

7. Summary and Concluding Remarks

Accounting information system has a significant effect on end user satisfaction. The accounting information system has a dominant effect on the end user satisfaction of the information system. The adjustments reflected in the initial data setup adjust to the user needs of the information system, and the features adjusting to the needs of the users which is resulted in the financial statement display, the format can be setup according to end user requirements format of support reports can be setup according to end user requirements.

The results of this study support research conducted by DeLone and McLean (1992) describes the success of the application of information systems known as the D & M IS Success model and one of them is the system quality factor, user, and user satisfaction.

The results of this study also proves that the support of top management has a significant effect on end-user information system satisfaction. The provision of funds for activities reflected in the provision of funds is used for the addition of SIA facilities, and provision of funds used to increase the capacity of the SIA results, display format of financial statements can be setup according to end users needs. Supporting reports display format can be setup according to the end user needs. The results of this study support the research conducted by Rouibah et al. (2009) and Zwikael (2008) use top management support to end-user satisfaction because top management support greatly affects decision making on SIA use in terms of use of devices that support the use of SIA and techniques used (Besner and Hobbs, 2008).

The quality of the accounting information system has a dominant effect on the end-user accounting system's accounting satisfaction. Adjustments reflected in the initial data setup match the needs of users of accounting information systems and features adjusted to the needs of users of information systems resulting in the financial statement display format that can be setup for end user requirements. Display format of the support report can be setup according to end user requirements.

It is suggested to the next researchers to examine the continuation of end user accounting information satisfaction ie individual performance and organizational performance in terms of non-financial as well as financial terms.

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