Influence User Involvement On The Quality Of Accounting Information System

Meiryani

Abstract: Background of this study was based on the argument that there were correlation between user involvement and quality of accounting information system. This study aims to examine: the influence of user involvement on the quality of the information system of accounting information system. This study was conducted at 55 universities in the city of Bandung. The data used in this study is the collection of primary data with media data through questionnaires. Respondents of this research is the head of the accounting information system. The method used was PLS 2.0. The hypotheses are: there are significant user participation on the quality of the information system of accounting information system The results of this study are as follows participation of users of information systems significant positive effect on the quality of accounting information systems.

Keywords: User Involvement, Quality of Accounting Information System

Introduction

Companies use accounting information system as a medium or tool to generate information that managers can make decisions (Sri Mulyani NS, 2009: 25). Guimaraes et al. (2003) stated that the business has a high dependence on information systems are developed. A system running effectively assessed, if it can meet the needs and desires of various constituencies within the organization, either individually or as a group (Gibson et al, 2003). Information systems related to human behavior in organizations. Technical aspects and influence behavior for the benefit of users of business information systems. Although computer-based information systems, and highly dependent on information technology, but the system is designed, operated and used by people in organizations with backgrounds different. (O'Brien, 1996). According to Gelinas and Dull (2010, p111), the system is a group of elements that depend on each other together to achieve a goal. And James A. Hall (2011, p5) argues that "A system is a group of two or more interrelated components or subsystems that serve a common purpose." That system is a group of components or sub-systems that have the same goal. While the definition according to O'Brien (2006, p29) system is a group of interconnected elements or interact to form a unity. Of expert opinion can be concluded that the system is a collection of two elements / components or more interconnected and work together in harmony to form a force to achieve one goal. Information systems related to human behavior in organizations. Technical aspects and influence behavior for the benefit of users of business information systems. Although computer-based information systems, and highly dependent on information technology, but the system is designed, operated and used by people in organizations with backgrounds different. (O'Brien, 1996).

- *Meiryani, Lecturer of widyatama university, Bandung & Doctoral Students of Accountancy Department, Faculty of Economics and Business, Padjajaran University*
- *Dipati Ukur Steet, PO box 40132, Bandung, Indonesia E-mail : meiryanijunshien@yahoo.com*

In the development of information systems, organizations need to proactively engage its human resources with strategic decisions. In other words, required the active participation of the user or the employee so that the developed system can run effectively. Some results of the research found that active participation in the development of the system has a positive relationship with the success of the system (Ives and Olson 1984; Barki and Hartwick 1994; Guimaraes et al. 2003). DeLone & Mclean in Jogiyanto (2007: 3) develop a parsimonious model of the so-called information system success model name DeLone & McLean (D & M IS success model) has six elements. These six elements or components include quality system (system quality), the quality of information (information quality), use (use), user satisfaction (user satisfaction), the impact of the individual (individual impact), and the impact of the organization (organizational impact). According to Gelinas and Dull (2010, p12), the information system is a system consisting of a computer-based set of components and component manuals are built to collect, store, and manage data and generate information for the user. The information system is defined as a combination of human, hardware, software, network communications and data sources that collect, process, and distribute information within an organization (O'Brien, 2001). Information system can be defined as a set of formal procedures in which the data is collected, processed into information, and distributed to the users (Hall, 2001). Azhar Susanto (2008: 52) explains that the information system is a collection of sub-systems both physical and non-physical are interconnected with each other and work together in harmony to achieve the goal of process data into useful information. According to Jones and Rama (2006, p5), accounting information system is a subsystem of a management information system that provides accounting information, financial, and other information obtained from routine processes accounting transactions. According to Gelinas and Dull (2010, p14) specific information system is a subsystem of the information system serves to collect, process, and report information relating to the financial aspects of a business events. Of some expert opinion can be concluded that the information system is a system consisting of a set of components and component-based computer manually by collecting, entering, processing and storing of data to manage, control, and reporting of information to achieve the goals that process data into information useful. Romney & Steinbart (2000, p. 18), Accounting Information Systems assumed as an information system of an organization that

will provide the information needed by the user information. Meanwhile, according to James A. Hall (2011, p7), accounting information system is a subsystem that processes financial transactions and non-financial direct influence on the processing of financial transactions. Guimaraes (2003) asserts that the information system should be developed to meet the needs and desires of the users. According Stales and Sellon (2004) one of the main goals of research in the field of information technology is to help the end-user level and orgnaisasi order to utilize information technology effectively. Formal user involvement, either directly or individually will be more easily accomplished in an organization that is designed with a flat structure (relatively decentralized), but the reverse is not the case with too hierarchical organizational structure (Jones 2003). Gibson et al (2003) said that user participation will encourage the achievement of individual effectiveness, will further encourage the effectiveness of the group and in turn will lead to organizational effectiveness. Associated with user participation, Doll and Deng (2001) suggests that participation is a very complex variable. The level of participation and user satisfaction will affect the success of the system, where user participation can improve the performance of information systems. As described above, it is known that participation has a positive relationship with user satisfaction, but on a different scale and volatile.

Literature review

According Aplonia Elfreda (2004: 28) explains user participation as follows: "User participation is used to show the user a real personal intervention in the development of information systems, ranging from planning, development to implementation of information systems". Gerald Greenberg 2011 participation is the active involvement in the learning process, active participation leads to more effective learning. Some important reasons user involvement in the design and development of information systems according to Azhar Susanto (2008) are:

1. Needs users
2. Knowledge of local conditions
3. Reluctance to change
4. Users feel threatened
5. Improving democracy

Seddon (1997) states that the use of information systems is an emergent behavior due to the advantages over the use of information systems. A number of benefits that can arise from participation of users during the development process of information systems, which is a better quality systems, increase knowledge about the users of information systems, the commitment of the larger users, and the system is more acceptable to users (Harris and Weistroffer, 2008). User participation is expected to increase the acceptance of the system by users is to develop realistic expectations of the capabilities of the system, provide a means of bargaining and conflict resolution around the issue of system design, and minimize the presence of the resistance to change from user to information that is developed ". The success or failure of an information system is developed, will be influenced by factors bebarapa both from within and outside the organization / company. One factor is the participation of users. According to Bodnar and William (2010), in the development stage of the system, especially in the survey system, one of the goals in the survey system is to build a cooperative relationship with the users of the system. Furthermore Bodnar and William (2010) explains that building cooperative relationships is a crucial thing, the success or failure of a system development project will depend on the magnitude of the quality of the relationship between the development team with individuals who work in the system. Then Romney and Steinbart ((2012) states that the system analiasis stages, which prepared the feasibility study is the input of management, accountants and users (user). Based on the above understanding can be concluded that user participation is used to indicate a real personal intervention in the development of information systems from planning to implementation**.** According to Azhar Susanto (2008: 370) some things that must be considered to be an effective user support, namely:

1. Promote two-way communication
2. Provide an integrated network
3. Recognizing the plurality of user
4. Having a dynamic capability
5. Easily handles user wishes
6. Easily identify user needs
7. Availability of adequate resources such as finance, time, effort and expertise.

Indicators of user participation

Here are the reasons the importance of user involvement in the design and development of information systems by Leela Damoderan in Azhar Susanto (2008: 369) is: Here are the reasons the importance of user involvement in the design and development of information systems:

1. Needs user

The information system was developed not for system builders but for the user so that the system can be implemented, the system must be able to absorb the needs of the user and the user needs to know is the user itself, so that user involvement in the development of the system will increase the success rate although no guarantees success.

2. Knowledge of local conditions

Understanding of the environment in which the information system will be implemented needs to be owned by the system designer to obtain the information and the knowledge of the system designer should seek help users better understand the environment in which they work.

3. Reluctance to change

Often users feel that the system is composed of information that can not be used and is not in accordance with the requirements. To reduce the reluctance to change can be reduced if the user is involved in the design and development of information systems.

4. Users feel threatened

Many users assume that the application of computer information systems in organizations may be threatening his job, or his ability to make are no longer relevant to the needs of the organization. User involvement in the

development and design of information systems is one way to avoid the impact of the computer information systems.

5. Improving democracy

The meaning of democracy here is that users can be involved directly in decisions that may affect them McKeen et.al (1994) suggested that the complexity of system complexity tugasan as variables that moderate, while the impact of the user and the user communication as independent variables associated with participation, and satisfaction of the users. Guimares (2003) states that the information system should be developed to meet the needs and desires of the users. However, several other research results, received / discovered different findings. Participation has a negative relationship and participation has no significant relationship with the success of the system (Barki and Hartwick 1989). Guimares et al (2003) states that the success of the system has three components (the benchmark), the quality of the system, the benefits of the system and user satisfaction. In a system developer community, participation is a factor that must be considered to ensure the satisfaction of the user so as to support the success of the system (McKeen et al. 1992). The results of the study were presented either by McKeen et al. (1994), Doll and Deng (2001), Guimares et al (2003) and Suryaningrum (2003) found that user participation is an effective variable that determines user satisfaction, the success of the system and the quality of the system. Stair et al: 2010:7A**system** is a set of elements or components that interact to accomplish goals. The elements themselves and the relationships among them determine how the system works. Systems have inputs, processing mechanisms, outputs, and feedback" definition of the system according to O 'Brien & Headquarters (2010:26) is as follows: "A system is defined as a set of interrelated components, with a Clearly defined boundary, working together to Achieve a common set of objectives by accepting inputs and producing outputs in an organized transformation process. definition of the system according to Hall, James A (2011:5), is: A system is a group of two or more interrelated components or subsystems that serve a common purpose. definition of the system proposed by Azhar Susanto (2009:18) that defines a system as a collection / group of parts / components of any physical or non-physical well interconnected to achieve a certain goal. Based on expert statements can be concluded that the system is a collection of components that work together in harmony to achieve the goals Laudon & Laudon (2012:15) as follows: "An information system can be defined technically as a set of interrelated components that collect (or retrieve), process, store, and distribute information to support decision making and control in an organization. In addition to supporting decision making, coordination, and control, information systems may also help managers and workers analyze problems, visualize complex subjects, and create new products. Information systems contain a significant information about people, places, and Things within the organization or in the environment surrounding it. Bateman & Snell (2004:6)"Information system an arrangement of people, data, processnand information technology that interact to collect, process, store, and provide as output the information need to support an organization." Stair (2010:10) definition of information systems, are: "An information system (IS) is a set of interrelated elements orcomponents that collect (input), manipulate (process), store, and disseminate (output) of data and information, and provide a corrective reaction (feedback mechanism) to meet an objective". of expert statements can be concluded that the information system is a collection of components that are interconnected and work together to process the financial data into financial information. Bagranof et al (2011:5)*Anaccounting information system is a collection of data and processing procedures that creates needed information for its users.* Hansen &Mowen (1995:34)Accounting Information System is a system consisting of interrelated manual and computer parts, using process such as collecting, recording, summarizing, analyzing (using decision models), and managing data to provide output information to users.Operationally, an AIS uses processes to transform inputs into outputs that satisfy the overall objectives of the system." Bodnar& Hopwood (1993:2)"An accounting information system is a collection of resources, such as people and equipment, designed to transform financial data into information. This information is communicated to a wide variety of decision makers." dari pernyataan pakar diatas dapat disimpulkan bahwa sistem informasi akuntansi adalah kumpulan dari komponen yang saling berhubungan dan bekerja sama secara harmonis untuk mengolah data keuangan menjadi informasi keuangan yang berguna dalam pengambilan keputusan.

Hyphothesis

According to Sekaran (2003: 103) states that the hypothesis is "logically conjectured relationship between two or more variables Expressed in the form of testable statment". Hyphothesis of this research : there is a positive effect between user involvement in the development of the system on the quality of accounting information systems.

Methodology Research

The research method used was quantitative research with survey approach. Type of survey approach in this research is 1. In-person interview : "an in-person interview consists of an interviewe asking the respondent questions in a face to face situation. The interview may take place at the respondent's home or a research office. 2. Self-administered questionaires, respndents fill out self–administered questionaires themselves. Samples used consisted of 55 universities in Bandung, west java indonesia. The reason why this study conducted only in Bandung, is that is only a preliminary survey or a pilot study. The result of this preliminary study will continued by further research using bigger area and the improvement of research design if necessary. to determine the involvement of users in the development of the system on the quality of accounting information systems, we used measurement tools created by Herman Wold(1985) , called Partial least square Partial least squares is a statistical technique that combines generalize and factor analysis, principal component analysis (PCA) and regression analysis, through a separate estimation procedure (partial) between indicators of the latent variables. As stated by Wold (1985) Partial least squares is a powerful method of analysis because it is not based on many assumptions.The questionnaire consists of 4 parts: first: a questionnaire

concerning demographic data; second are the primary statements; third is a questionnaire about user involvement in development system and fourth is the opinion of respondents about the quality accounting information system.

Results

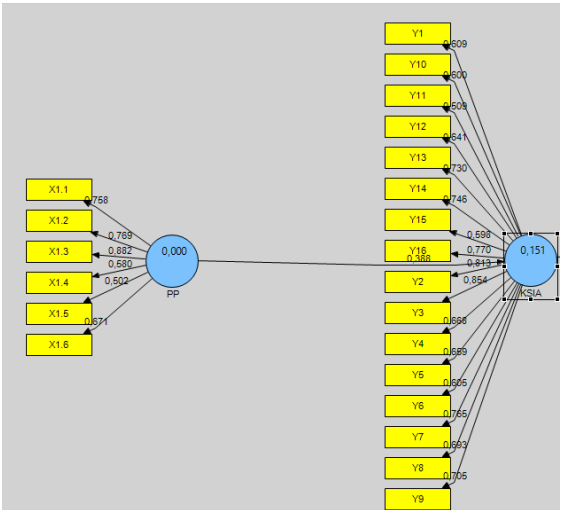
The results of the research are : base on of questionnaires and interviews conducted most of the user of information system have a technical educational background (33 people / 60%), with most working experience between 1 to 5 years (30 people / 54%).

Testing Results

Evaluation Measurement Model (Validity and Reliability)

Structural equation model using PLS does not assume the existence of a particular distribution for parameter estimation, the parametric techniques to test the significance of the parameters is not required (Chin, 1998). Evaluation of the PLS model predictions based on measurements that have the properties of non-parametric.

Image: Diagram Model Line Beginning at the Partial Least Square using software SmartPLS :



a. Convergent Validity Test

To determine whether an indicator is forming construct (latent variable) be testing the convergent validity of the measurement model with reflective indicators assessed by the correlation between the item score with a score that is calculated to construct SmartPLS software version 2.0 for windows. The size of individual reflexive as valid if it has a correlation (loading) to construct (latent variable) that wants to measured values ≥ 0.5 or ≥ T-statistics should be 1.96 (two-party test) at a significance level of = 0.05. If one indicator has a value of T-statistic <1.96, then the indicator should be discarded (dropped) because it indicates that the indicators are not good enough to accurately measure the construct (Ghozali, 2006).

Convergent Validity Test of Research Model (Path Diagram).

Konstrak	Indikator/item	Loading	T-Statistic	Keterangan
User Involvement (PP)	X1.1	0,8212	33.019	Valid
	X1.2	0,8120	158.659	Valid
	X1.3	0,4404	41.942	Valid
	X1. 4	0,7639	22.768	Valid
	X1.5	0,7841	30.035	Valid
	X1.6	0,7359	40.511	Valid
Quality of Accounting Information System (Y)	Y1	0,6573	49.607	Valid
	Y2	0,8120	9.74	Valid
	Y3	0,4510	3.417	Valid
	Y4	0,6231	7.046	Valid
	Y5	0,7656	16.768	Valid
	Y6	0,7270	18.035	Valid
	Y7	0,7373	22.511	Valid
	Y8	0,6209	14.059	Valid
	Y9	0,6451	45.332	Valid
	Y10	0,5675	18.672	Valid
	Y11	0,5143	28.615	Valid
	Y12	0,6227	29.901	Valid
	Y13	0,7450	38.221	Valid
	Y14	0,7272	5.054	Valid
	Y15	0,6561	30.320	Valid
	Y16	0,7334	41.045	Valid

Based on the convergent validity of the test results in Table 4:38, it can be seen that all the items of User Participation indicators (KP), Quality of Accounting Information Systems (KSIA)has a value of T-statistics> 1.96, means: indicators or items used in measuring the construct are valid User Participation (PP) information systems.

Composite Reliability Test

To assess whether an indicator can really be trusted to measure a construct, the structural equation performed using composite reliability () or construct reliability. An indicator is a good construct forming when a correlation ≥ 7.0 (Chin, 1998). Composite reliability as a measure of internal consistency that can only be used to construct with reflective indicators, whereas the type of formative indicators measured using the weight of the outer models.
Composite Reliability Test

Variabel	**Reliabilitas Komposit** (ρ_c)	**information**
PP	0,8102	Reliabel
KSIA	0,8990	Reliabel

Based on the test results of composite reliability, for exogenous latent variables have> 0.7, meaning the indicators used completely trustworthy (reliable) to measure construct.

Parameter Estimation and Test of Significance: Coefficient Parameters Line

Hubungan Kausalitas	Koefisien Parameter Jalur	Rata-rata sub Sampel (Bootstrap)	Std. Error (Bootstrap)	T-Statistik
PP -> KSIA	0.411	0.460	0.061	5.712

Sources: Data Processing, Smart PLS 2.0 for Windows, 2014

Based on the results of the bootstrap estimates, the value of the parameter coefficients for the structural model (inner model) as follows: Provided the value of the coefficient parameters to track user participation on the Quality of Accounting Information for 0411 units with a value of T-statistics 5,712 (5,712> 1.96). Ho is rejected, it means: there is a significant direct effect on the participation of the user was Quality of Accounting Information Systems. Based on the parameters of the path coefficients obtained by testing the inner workings of the model, the results of the study found that: User Participation significant positive effect on Quality of Accounting Information Systems. Furthermore, the coefficient parameters obtained incorporated into a mathematical equation as follows:

X1 Y1 = 0411

explanation:
Coefficient parameters of the path between User Participation in Information Systems Accounting Information Systems Quality () of 0411, that is to say; each increase of 1 unit user participation will result in increased quality of accounting information system by 0411 units.

Conclusion and Suggestions

Conclusion

In general, Accounting Information System User Participation in Bandung West Java universities could be said better. But there are still some deficiencies found in user participation, as not many employees / users of the system information that is directly involved in the manufacturing process or Information Systems improvements are made, it is because of unfamiliarity users of the information system or other factors. so the system sometimes not made in accordance with the needs of employees or the condition existing work in the field. The result show that information System User Participation significant positive effect on the quality of accounting information systems.

Suggestions for Future Research

1. For further research, suggested additional data collection techniques such as interviews, multiply the number of respondents, conducted a pilot study to ensure that the items in the questionnaire questions can be correctly understood by the respondents.
2. For further research, adding other contextual variables thought to correlate with the characteristics of management accounting information systems such as market competition, business strategy and interdependence.
3. Because this study was limited to universities in Bandung alone, it is recommended for further research using a sample population and, more broadly, for example, colleges that exist in one particular province, so that the conclusions generalize more broadly.

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