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EMPOWERING DEVELOPMENT COUNTRIES THROUGH SUSTAINABLE ICT

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Preface

Rapid development of ICT has enabled the technology to underpin many aspects of life. Various scientific fields tend to use and apply ICT to make the operation more effective and easier. The use of information technology has penetrated into all areas of life. All levels of society already accustomed to using computers to simplify their lives. Even small children using a computer to learn and play games. All of these things give rise to a variety of side effects such as rapid development can not be anticipated

Various social problems arise in the community, such as the misuse of social networking like as facebook, tweeter used beyond reasonableness, even to support criminality. Certainly, there are still many good result of those technology development.

Products like the most advanced technology has been developed in developed countries, while its people background, culture, education level and economic development are very different compared to the third world countries like Indonesia. It is interesting discussion within the academic corridor since it involves the future of the nation that must be prepared early.

International meetings such as ICo-ApICT are expected to garner a lot of entries so that the application can be better organized and designed to support life in the near future. This seminar is intended to summarize the research idea as well as to promote other forms of real implementation of the use and role of ICT in the field of engineering, economics, politics, law, literature and art.

Dr. Salmon Priaji Martana

Accounting Data Input Quality In Small Taxpayer Offices In Java Indonesia

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Abstract

This study aims to reveal how the accounting data input quality in accounting information systems in public sector organizations in this regard is the STO on Java Island. It can give consideration to solve the existing problems in accounting data input. This study used a questionnaire distributed to 188 LTO in Java Island, and the analysis is the descriptive analysis interpreted through the frequency distribution of respondents and mean score summary on the variables studied, followed by dimensions and indicators, then the determination of categorization interval score. Results indicate that the accounting data input has not shown good quality, thus requiring an increase in execution on the field for all of the indicator variables.

Keywords: Accounting data input quality, Small Taxpayer Offices in java Indonesia

1. Introduction

Accounting information system is an important domain due to the information needs of organizations to achieve competitive advantage and the conditions that limit the application of accounting and the accounting normative positive (Lupasc et al. (2009). Lupasc So according et al., (2009) accounting information systems developed an organization must be able to provide information that refers to the monitoring of accounting, adopt rules and accounting standards, and also refers to the organization's income and expenditure transactions.

Accounting information systems process financial data obtained from both inside and outside the company (Lupasc et al., 2009) to produce accounting information (Hall, 2004:21; SACER et al, 2006:61) which is used in the decision-making process (Laudon and Laudon, 2007:13) by the user for both internal management and external users (Mitchell et al., 2000). Accounting information has a higher level of value than the data, the data is placed on the ground level as the input information systems, and information is placed at a higher level as the output information systems (Lupasc et al., 2009). Through the implementation of quality accounting information system, user gains the quality accounting information (SACER et al, 2006:61). Quality information will be obtained at the right time for decision-making, which the result is a more precise decision, more appropriate the allocation of resources and better response time, thus reducing costs and raises profits (Laudon and Laudon, 2007:13 ; Hall, 2004:13).

Furthermore, according to Strong et al. (1997) that poor information quality can create chaos (chaos), so that the efforts is necessary to diagnosis the root cause in order to organizations can identify and resolve problems before information quality financial and legal consequences emerge. According to Strong et al. (1997) problems on the quality of the information not only includes the value of any of the information, but also information quality problems arise because of the problems in processing data (including error), the problems on technical storage and access and the problems caused by changes in information needs. The quality of information is affected by the use of information systems (Lupasc et al., 2009). So it can be said that there is no quality accounting information without quality accounting information systems (SACER et al., 2006:62). Further described by Strong et al., (1997) the lack of good design of information systems can reduce the quality of management or data processing, so that the result is low-quality information.

Quality accounting information system relies on the inputs quality (SACER et al., 2006:62). The input of accounting information system is data relating to the monetary unit and appropriately documented (Hubley, 2001). It is understood that the data are facts

or raw figures that represent the measurement or observation of an event or transaction, so as to be useful in decision-making, data must be transformed into information (Gelinas et al., 2012:18; O'Brien and Marakas, 2009:32). Thereby accounting information systems are required to process the data to produce information used in business operations (O'Brien and Marakas, 2009:13).

Basically the data is more than just a raw material for the accounting information system, because the data is a valuable organizations resource such as other organizational resources that must be managed effectively for the benefit of all stakeholders within an organization (O'Brien and Marakas, 2009: 31). Data is the lifeblood of the organization so that effective and efficient data management regarded as an integral part of the organization's strategy (O'Brien and Marakas, 2009:31).

The problem faced is determining what data should be inputted to be processed, it is important because it is often found that the data collected and entered do not reflect the actual facts (Azhar Susanto, 2008:269). Data integrity problem occurs when the input data is as inconsistent information systems (redundant) so that managers should consider making information systems data can be inputted (Baltzan, 2012:207). The inputted data should refer to the process that must be carried out (Azhar Susanto, 2008:271) and the information needed (Turner, 2009; Azhar Susanto, 2008:271) in decisions making (Turner, 2009).

The existence of data itself could not guarantee that all the functions of management and decision-making can be done well (Singh and Singh, 2010). So according to Hubley (2010) Data quality is a must as confidence in the data to be inputted into the accounting information system. Data quality is right and appropriate data (fitness) with the objective need for such data, which is measured by the validity, coverage and accessibility (Turner, 2009). Meanwhile, according to Singh and Singh (2010) data quality can be achieved when an organization uses a comprehensive and consistent data.

Furthermore Tumma (2010) states that if the data is not qualified and full of errors and inconsistencies, the quality of information decreases. If the inputted data was biased then any system as a result of information will not be qualified (Azhar Susanto, 2008:269). Confirmed also by Tumma (2010) Data is the heart of the accounting information system, the term garbage in garbage out applies. Referred as ' garbage ' here is the data that is misleading, unfair, irrelevant and wrong if the information is inputted into the accounting system then outputs result will also be misleading, unnatural, irrelevant, and wrong as well (Scott, 2001: 190). Then the resulting information is meaningless if the data is entered into the disqualified information system (Hubley, 2010) .

Understanding the dimensions of data quality is the first step in an effort to improve the quality of the input data (Singh and Singh, 2010). The data which has satisfactory quality criteria, it can be said to be of high quality data, while data quality criteria includes accuracy (valid) (Singh and Singh, 2010). Criteria validity gives the understanding that the data refers to the truth and fairness (Singh and Singh, 2010).

Many problems with accounting information systems data input quality (Redman, 1996) and most organizations do not manage data as well as managing human and financial resources (Tee et al., 2007). According to Scott (2001:190), more than 90 % errors in the data processing occurs on the input data, due to a certain extent the operation of inputting the data is manually, this raises the clerical error that occurred because of misreading, or loss of transaction data. So still according to Scott (2001:190), it is needed to control over the input data, through observation of the incoming data preparation and correction of data errors occur.

This study aims to obtain problem-solving in accounting data input quality and the development of accounting in order to provide input to the organization to raise awareness about the importance in accounting data input quality and accounting information systems quality.

2. Accounting data input quality

Turner (2009) provides an understanding of the quality of the data as follows: Data quality is the fitness of the data for all purposes that require it. Measuring quality of data requires an understanding of all intended purposes for that data. The following data measures are recommended: Accuracy, Completeness, Validity, Timeliness, Coverage, Accessibility. Data typically Refers to information in its earliest stages of collection and processing, and information Refers to a product Likely to be used by

a consumer or stakeholder in making a decision. Further Singh and Singh (2010) mention an understanding of the quality of the data as follows: The existence of the data alone does not ensure that all the management functions and decisions can be undertaken smoothly. A broader definition is that the data quality is achieved when organization uses the data that is comprehensive, understandable, consistent, relevant and timely. While Klein and Rossin (1999:25) mention data quality is a multidimensional concept (a multidimensional concept as the data itself is multidimensional). Furthermore Chapman (2005:5) describes the quality of data in line with Klein and Rossin (1999:25) but is more detailed that data quality is multi-dimensional and involves data management, modeling and analysis, quality control and assurance, storage and presentation. Slightly different from the Klein and Rossin (1999:25), and Chapman (2005:5), Strong et al., (1997;104) explicitly argues that the quality of the data is that the data is suitable for the use of the data, or are sourced from the consumer (person or group) who has experience in using organizational data to make business decisions. In line with the Strong et al., (1997; 104), Redman (2001:241) describes the high-quality data is the data which is suitable to use in an operation, in making decisions, and planning. Data is suitable to use if the data is free of defects and have desirable features. As in the opinion of Hubley (2001), stated that the data quality is the data result of scrubbing data process, standardizing data, and re - duplication of records, as well as doing some enrichment data. Olson (2008) explains that the quality of the data measured by the number of dimensions of accuracy (accuracy), relevant (relevancy), timeliness (timeliness), completeness (completeness), confidence (trust) and accessibility (accessibility). While Wang and Strong (1996:104) measure data quality dimensions, Intrinsic, Accessibility and Contextual dimensions. Intrinsic dimension consists of indicators, accurate (Accuracy), corresponding destination (Objectivity), trustworthy (believability), has a reputation (Reputation). Accessibility dimension consists of indicators which have security of access (Access security). While Contextual dimension consists of indicators, conformity (Relevancy), has added value (Value-added), timely (Timeliness), Full (Completeness), has a number of data (Amount of data), each operation has a relationship (Interoperability), easy to be understood (Ease of understanding), can be reported with a concise (Concise representation), reported consistently (consistent representation).

3. Methodology

The main objective of this study was to determine how the quality of the accounting input data required by system accounting information on public sector organizations in Indonesia. The survey was conducted on 188 Small Taxpayers Offices in Java Island, by distributing questionnaires to 188 units of analysis which are returned and processed as many as 92 units of analysis. Statement items are designed and developed based on theories that were examined up to the indicator. All statement items given are open statements to give respondents the opportunity to provide written comments. Analysis tool used is to be interpreted through the analysis of the description of the frequency distribution of respondents and mean summary score on the variables studied which were followed by dimensions and indicators, then the interval score categorization determined. Cooper & Schindler (2006: 467) states that for ordinal data/interval data/ratio which has an asymmetric distribution, the measures of central tendency can be done through the distribution of inter-quartile range. Categorization of the mean (average) score in this study using quartile values (4 categories) with the provisions presented in Table 3.1.

Table 3.1
Mean score on the categorization of Respondents Rating

***Mean* Score**	**Kriteria**
1,00 - 2,00	Low / Poor
2,01 - 3,00	Less High / Less Good
3,01 - 4,00	High Enough / Good Enough
4,01 - 5,00	High / Good

4. Finding and discussion

The questionnaire results also showed the background of respondents. A total of 92 units of analysis collected 368 questionnaires. Table 4.1 illustrates the respondent's main roles in their accounting information system.

Table 4.1: Respondents' Main Roles

Stake holder	Main Role	Percentage
Information producer/Supplier	Create or collect data for the AIS	7%
Information Custodian	Design, develop and operate the AIS	19%
Information Manager	Manage data and / or data quality in AIS	11%
Information Consumers	Use accounting information in tasks	63%

Accounting data input quality of the STO in Java Island revealed by respondents of the statement items proposed on the questionnaire. Accounting data input quality is measured using four (4) dimensions and operationalized by 9 indicators into 9 questionnaires. Categorization results average score of respondents from each dimension in the variable quality of input data can be seen in Table 4.1.

Table 4.2: Summary of Mean Score Respondents Regarding to Accounting Data Input Quality

Dimension	*Mean* Score	Category
1. *Valid*	3,57	Enough
2. *Legitimate*	3,41	Enough
3. *Management policies express*	3,39	Enough
4. *Precise*	3,69	Enough
Grand Mean	**3,515**	**Enough**

The accounting data input quality for 3.15 is in the interval from 3.01 to 4.00 so that it can be said that the accounting data input quality in STO in Java Island is quite good.Distribution entity based on accounting data input quality can be seen in Table 4.3, the accounting data input quality is expressed quite good on all existing STO in Java Island.

Variable data input quality is measured with a 4-dimensional: valid, legal, express management policies and precise. Each dimension has several indicators. Actual score results are presented in table 4.5.

In general, the quality of the data which is inputted into the SIA is enough, it is shown with the actual score of 72.2%, has not reached the expected ideal level (100%). It means that the quality of the data is inputted into the SIA for the KPP in Java Island is enough, but it has not reached the expected ideal level.

Empirical evidence suggests that the validity of the data on the data input in Java SIA KPP so far is enough (72%). Meaning of every score obtained for each indicator measuring valid dimensions implies that the inputted data is quite correct (73%), the data has been properly recorded by species (77%), the inputted data has sufficient integrity (65%). Further legal dimensions measured with 2 indicators, namely, on procedure inputted data is correct, and the inputted data is consistent, shows good results (78%). In the procedure for the inputted data on LTO in Java Island on average is good enough (74%) and the inputted data so far has been fairly consistent (74%). Then the dimension of the data can be expressed in KPP management policies in Java in the category of fairly good (68%). It means that the data which is inputted into the SIA on average at KPP in Java has been quite as expected management and quite satisfying user. The last dimension in measuring this variable is the quality of data when the data is precise. The empirical results show that the data has not shown the precise optimal (77%). It is characterized by empirical evidence that the data is inputted into the SIA on KPP in Java Island on average still cause different perceptions (74%), and still contain redundant data (74%).

Table 4.3
Distribution Entities Based on Accounting Data Input Quality

Criteria	Number of Entity	Percentage
Qualified	0	0%
Enough Qualified	92	100%
Less Qualified	0	0,00%
Not Qualified	0	0,00%
Total	**92**	**100%**

Table 4.5
Data Quality and Variable Frequency distribution of respondents' responses to questionnaires

Dimensions	Indicator	Score	Criteria		Distribution Answers Score				
					1	2	3	4	5
Valid	Data which is real	73%	enough	F	10	40	215	89	14
				%	3%	11%	58%	24%	4%
	Data recorded by type	77%	good	F	4	47	218	91	8
				%	1%	13%	59%	25%	2%
	Data which has integrity	65%	enough	F	2	15	110	187	54
				%	1%	4%	30%	51%	15%
Legitimate	Procedurally is real	78%	good	F	4	65	98	168	33
				%	1%	18%	27%	46%	9%
	Data Consistent	74%	enough	F	0	17	65	207	79
				%	0%	5%	18%	56%	21%
Expressing Management Policy	Data according to the management expected	68%	enough	F	2	89	130	98	49
				%	1%	24%	35%	27%	13%
	Data can satisfy users	64%	enough	F	0	5	273	90	0
				%	0%	1%	74%	24%	0%
Simple/precise	Data that does not lead too much perception	77%	good	F	9	34	178	134	13
				%	2%	9%	48%	36%	4%
	Data that is not redundant	74%	enough	F	7	76	154	116	15
				%	2%	21%	42%	32%	4%

5. Conclusion and future recommendation

Based on the research objectives and theoretical basis, as well as the results of the analysis discussed above, the conclusion of this study is a phenomenon that occurs on the quality of data related to the invalidity of data and lack of accurate data as an input accounting information systems in the field. The results showed that the quality of the input data on STO accounting in Java Island showed enough criteria. This criterion indicates that there is still a gap between empirical evidence to the theory on which the maximum criteria. The results on the accounting data input quality that demonstrate gap with ideal conditions gives the sense that the STO in Java Island still have to pay attention to improving the quality of. the input data, especially against the consistency of the data that is input into the accounting information system to allow the data can be integrated and used to some departments. Then attention on the suitability of the data is determined by the information that is needed, in order to satisfy the information user. Last is the issue of data redundancy in order to reduce the perception which is different for each user. The Improving of management commitment and quality of the data may affect the accounting information systems to achieve the ideal level. This of course requires management improvement in determining policy on accounting data input quality in order to produce quality accounting information

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