The Influence Of User Competency On Quality Of Accounting Information System

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Abstract

User competency is factor which can improve the quality of accounting information systems. Thus, the quality of accounting information systems has influence on the quality of accounting information. In Indonesia, this phenomenon happens in many organizations showing that there is disintegrated accounting information systems which then causes unqualified accounting information. This research was carried out in order to find out fact through examination presenting in the influence of user competency towards accounting information systems which can give impact to the quality of accounting information. Data used in this research were gained through survey by distributing questionnaires to 58 state owned enterprises in Indonesia. The data were then managed statistically by appliying SEMPLS. Research method used was explanatory research. The result of this study shows that the problem in inqualified accounting information occurs when the accounting information systems is irrelevant to what it has to be. Besides, this is also due to the user competency is not entirely good as expected.

***Keywords** : competence, accounting information systems, user*

I. Preliminary

Accounting information system can be classified in 2 (two) subsistem, is a financial AIS and management accounting information system (Hansen & Mowen, 2007:7). Both systems are difference on implementation the users, where the financial AIS is intended for external users of the company (Kieso,*et al*., 2011:88), while management AIS are for internal corporate users, such as managers, executives and employees in action to development on organization (Hansen & Mowen, 2007:7).

In realita, use og information system in an institution still has problems, both business institutions as well as non-business organizations (Anwar Nasution, 2009). In out of business institutions such as the Directorate General of Mineral and Coal, the low middle of management AIS leads to the potential low of tax income from the mining department in 2012, which data

on coal production recorded by the Directorate General of Mineral and Coal is not same from The Statistics Agency reaches more than Rp 20 trillion (Anwar Nasution, 2009).

II. Literature Review

2.1 User Competence

Spencer & Spencer (1993: 9) argues that in relation to the competence of an individual who is a person's competence, competence is described as the basic characteristic of a worker who uses the deepest part of his personality and can influence his behavior when he faces the job and ultimately affects the ability to produce his work performance.

2.2 Accounting Information System

In fact, the succeess of management AIS can be interpreted as a kind of statement about the situations under which management AIS can generate management AI that is useful for managers in running the management process. Quality management accounting information is a reflection of the results of quality management accounting information processing systems (Heidmann, 2008: 80).

2.3 Framework

In general, to be involved in a business system, the competence of human resources is necessary, where the competence of human resources consists of ability, skills and knowledge. The skills owned by management to support the successful imolication of management AIS such as skills in operating applications supporting management accounting information systems so that the completion of tasks can be done well (Robbins & Judge, 2014: 51).

III. Research Methods

This research method is done by descriptive and verificative analysis. Descriptive analysis used to obtain a description of the characteristics of each research variable. Analysis of verificative used to effect the relationship between indicators through hypothesis testing using PLS SEM. SEM is used in order to answer the problem formulation and hypothesis testing in research. While the PLS approach is used because the measurement model built involves a formative

measurement model and the number of samples used is less than 100. As for the number of samples in this study as many as 58 companies.

IV Research Result

The conclusion that the user ability affect the success of management AIS is to confirm previous research conducted which states that the competencies and capabilities of managers contribute to the successful action of management AIS. The results of the same study are shown by Olumoye, Mosud Y (2013) that the competence of human resources is a value that influence the successful application of management accounting information system. Daoud & Triki (2013) also shows the results of research that the competence of human resources both accountant and manager is an success factor in the implementation of management AIS.

From the description above can be explain that the use of quality AIS depends on the competence of users involved in each level. At the time the company will apply the supporting application program in the accounting information system, so that the process run quality, it must be socialization, training and evaluation. Training and skills development undertaken within the company intended to improve the competence of users of AIS.

IV. Conclusion

User competence influences the success of. Not yet qualified as SIA, because there are still many users whose formal education is not in accordance with their field of work and less able to understand certain assignments and not yet have full opportunity to attend training, courses and seminars to improve their skills.

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