

The Effect of Accounting Information System Implementation on Accounting Information Quality and Its Impacts on Managerial Performance

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Abstract

The local government financial management paradigm has been changed over few years in Indonesia. This is shown by the implementation of local financial information system which integrates each agency of local government. In turns, it is expected that local managerial can increase their performance through this mechanism.

This research aims to study and analyze the effect of accounting information system implementation on accounting information quality and its impact on managerial performance. This research applied descriptive verification method in 26 districts/cities in West Java Province that included head of local treasuries, mayor assistants of financial affairs and local inspectorates

The results showed that implementation of accounting information system implementation has significant effect on managerial performance through accounting information quality.

Keywords: accounting information system implementation, accounting information quality, managerial performance

A. Backgrounds

One manifestation of the efforts to make government accountable is being accountability in managing and reporting public resources. Reporting financial statements is a form of financial performance achievement. Submission of financial accountability reports is executed in time and reliable. Besides that, financial statements also need to be equipped with adequate disclosure of the information that may influence the decision. (Mahmudi, 2006).

Demands for accountability of public agencies at the central and regional levels is a phenomenon that occurs in the development of the public sector in Indonesia today. Accountability can be defined as a form of obligation to account for the success or failure of the mission of the organization in achieving goals and objectives periodically (Stanbury, 2003). In this regard the creation of public accountability should be implemented in the system and standards of government accounting to be able to create good governance. Good Governance is often defined as the responsibility of development and management in line with the principles of democracy and the market efficiency, avoiding misallocation of investment funds, the prevention of corruption both politically and administratively, and run budget discipline.

The local financial accounting information systems refers to Government Regulation 56 year 2005, Government Act 13 years 2006 and Government Act 59 year 2007. In this provision, local governments are required to submit Financial Information periodically to the Ministry of Finance, and specifically for the budget, budget changes, and budget realization report Semester I delivered in softcopy and hardcopy. The benefits of the application of the accounting information system based on government accounting standards are intended to enhance the accountability and reliability of the government's financial management through the formulation and development of government accounting standards.

Accounting Information Systems at the Local Government Information Systems concerning especially the local finance, it is necessary to support the creation of accountability and transparency in the local financial management. With the support of better financial accounting information system, the local government is expected to have a variety of competitive advantages. Regarding local financial information systems, it is necessary to support the creation of accountability and transparency in the local financial management.

The current reality of the accounting information quality in the local government, the usefulness of the audited financial statements potentially will not be used as a basis for decision making. There are several aspects that can lead local financial statements useless. In practice, few government officials who understand accounting. The users of audited financial statements are only a few officers who able to understand it. This, in turn, will affect not to use this information as a basis for decision-making. Do not use financial statements means the report does not contain any usefulness.

Managerial performance of local government may be reflected in the financial statements of local governments. Still poor local government financial statements based on examination of the National Audit Board (BPK) is evidence of the poor performance of managerial government. National Audit Board has conducted the examination of financial statements of the 499 local governments, the results of the investigation National Audit Board provides an opinion on the quality of the financial statements which is prepared by local governments.

Table 1
Opinion Progress of Local Government Financial Report Year 2005- 2010

Financial Statement	O P I N I O N								Total
	Unqualified	%	Qualified	%	Disclaimer	%	Adverse	%	
2005	18	5%	307	85%	13	3%	24	7%	362
2006	3	1%	327	70%	28	6%	105	23%	463
2007	4	1%	283	60%	59	13%	123	26%	469
2008	13	3%	323	67%	31	6%	118	24%	485
2009	15	3%	330	66%	48	10%	106	22%	504
2010	32	9%	271	76%	12	3%	43	12%	358

Sources: Audit Board of the Republic of Indonesia, 2011

The table above presents the development of local financial statements from 2005 up to 2010. From the table it can be seen that opinions of local financial statements of 2010 showed an increase in the number of administrative regions receiving unqualified opinions and a qualified opinion compared to previous years. Meanwhile, the number of local governments which get disclaimer opinions and adverse opinions showed a decline from 2006-2009 except for 2005 an increase in the number of adverse opinions.

It generally describes the improvement of the quality of financial statements presented by the government even though it has not been a significant improvement (in percentage), the condition is at least provide hope for the realization of good governance implementation in Indonesia.

Although the element of control over the local government has not been optimal. It can be seen from the settlement of follow-up on audit findings were not available so they found repeated findings (Audit Board, 2011). There are still quite a lot of red card for local financial statements based on Audit Board report. It shows the inability of local governments to account for the use of funds.

Some of the results of previous research that examines the implementation of accounting information systems for improving the quality of financial reporting. According to research by Xu et al., (2003) which states that the main factors affecting the quality of financial reporting is the people, systems, and the organization itself. This was confirmed by Fariziah Choirunisah (2008) to produce quality financial reporting information required qualified human resources. Other than that put forward by Aruwa (2005) that in the preparation of financial reporting should be tailored to the needs of the users, so that the financial statements are useful. Klai and Omri (2011) mentions the quality of the financial statements is affected also by management mechanisms.

The quality of financial statement information is determined by the process of producing those statements. The quality of accounting information is the output of the implementation

of the accounting information system, accounting information systems is essential for the quality of information (Xu et al, 2003). Similarly Solikin and Kustiawan (2002) states that the public will demand accountability requires transparency of local government officials in generating accounting information quality of accounting information is accurate, relevant, and timely.

Performance measurement is an important component because it will provide feedback on the plan that has been implemented (Chow, Ganulin, Haddad, and Williamson, 1998). Wood (1998) revealed that the functions of performance measurement can explain the (1) evaluation of how the program is run , (2) as a comparison of the services provided, (3) as a communication media with the public. In addition, the demands of local government performance measurement needs to be done because of the fact that it is still poor the performance of local government in Indonesia that can be seen by the statement of the Chairman of the Audit Board of Indonesia (BPK RI), Anwar Nasution (www.antaraneews.com, 2007), that still poor transparency and accountability of local government so that it affects the poor performance of local government. Based on the description it can be concluded that the local performance measurement is an important thing to do. This statement is consistent with Greiling (2005) which revealed that one of the key success of the reforms in the public sector is by measuring performance.

This study was designed to examine how the effect of implementation of accounting information systems on the quality of accounting information and its impact on managerial performance of local government. The choice of accounting information systems as an independent variable because, accounting information systems is paramount to determine how the quality of accounting information (Susanto, 2008). So that further research will be investigated how the close relationship the local financial accounting information system with accounting information quality of local government districts / cities in West Java province in improving managerial performance.

The benefits of the application of the accounting information system based on government accounting standards are intended to enhance the accountability and reliability of the government's financial management through the formulation and development of government accounting standards. Therefore, the investigators analyzed the application of local financial accounting information system that affect managerial performance through quality information as an intervening variable.

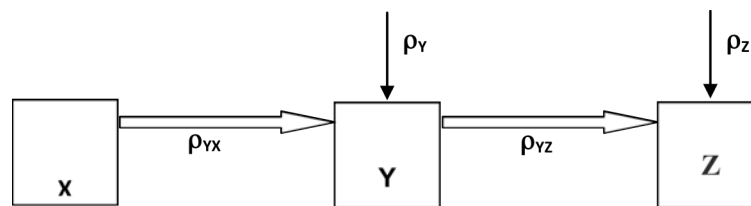
B. Research Methods

This study is located in the Province of West Java. The research is a descriptive research. In this case the description of the accounting information system, the quality of accounting information and managerial performance of the local governments in the district and city in the province of West Java. Verificative Research basically aims to test the truth of a hypothesis which is carried out through data collection in the field. In this research will be tested how much influence the accounting information systems, the quality of accounting information for managerial performance of the local governments.

The type of relationship among the variables are studied in this research in the form of a causal relationship. According Sugiyono (2007) the causal relationship is, if X then Y. Because this study examined variables on the independent variables (independent variable) and two variable (dependent variable) then in this study measured the effect of the implementation of accounting information systems on quality of accounting information and the quality of accounting information on managerial performance.

Target population in this study in 26 districts / cities in West Java. Respondents in this study is the Head of the finance, local secretary and inspectorate. The procedure of data collection in this research using questionnaire. While the data analysis technique used is path analysis. Therefore, the relationship between variables is described as follows:

Figure 1.
Research Model



- X = Independent Variable (Accounting Information System)
- Y = Dependent Variable (Accounting Information Quality)
- Z = Dependent Variable (Managerial Performance)
- ϵ = epsilon
- ρ_{yx} = coefficient of the effect of X variable to Y variable
- ρ_{zy} = coefficient of the effect of Y variable to Z variable
- $\rho_z\epsilon$ = coefficient of the effect of (ϵ) other variables to Z variable
- ► = Casuality relationship

C. Results and Discussion

The results in variable accounting information systems, the quality of accounting information and financial performance can be described as follows:

Table 2
Local Accounting Information System (X)

No	Indicator	Mean Score	Criteria
1	Input Facilities	3,00	Fair
2	Central Processing Facilities	3,23	Fair
3	Output Facilities	3,31	Fair
Hardware Dimension		3,18	Fair
1	Multi task and multi user on application	3,35	Fair
2	Quality application software	3,35	Fair
3	Easiness in operating	3,46	Easy
4	Integrated in operating	3,15	Fair
5	Security Level	3,23	Fair
6	Operating Manual	3,31	Fair
Software Dimension		3,31	Fair
1	Involvement	3,08	Fair
2	Ability in using input data facilities	3,27	Fair
3	Ability in using alat processing data	3,31	Fair
4	Skills in operating software	3,04	Fair
Operator Quality Dimension		3,17	Fair
1	Documenting Budget Subsystem	3,19	Fair
2	Documenting Treasury Subsystem	3,46	Good
3	Documenting Verification Subsystem	3,19	Fair
Procedure of Documenting Dimension		3,28	Fair
1	Data recovery	3,31	Fair
2	Integrated	3,15	Fair
3	Data security system	3,19	Fair
4	Multi user	3,35	Fair
5	Data Authorisation System	3,19	Fair
6	Data Processing System	3,23	Fair
Database Dimension		3,24	Fair
1	Server availability	2,85	Fair
2	Work station	3,04	Fair
3	Network card	3,00	Fair
4	Switching hub	2,92	Fair
5	Communication Network	3,15	Fair
Communication Network Dimension		2,99	Fair
Grand Mean		3,20	Fair

In Table 2, it can be seen that the calculation of the grand mean score of the responses regarding the accounting information systems are at intervals of 3.20 from 2.6 to 3.4. It can be concluded that the accounting information system in most districts / cities in West Java is fairly good. Similarly, when viewed by the dimensions, it appears that the average score of the responses to the six dimensions included in the fair category.

Table 3
Accounting Information Quality (Y)

No	Indicator	Mean Skor	Criteria
1	The financial statements are presented is easy to be understood	3,38	Fair
2	The government's performance in the financial statements accountability is easier to be understood	3,35	Fair
Understandable Dimension		3,37	Fair
1	The information generated in the financial statements used as a tool of evaluation and correction of the past activities	3,19	Fair
2	The information generated in the financial statements used as a tool of evaluation and correction of the activities	3,27	Fair
3	Submission of financial statements is timeline	3,00	Fair
4	Disclosure of accounting information in financial statements can influence decision making	3,15	Fair
Relevant Dimension		3,15	Fair
1	Do all adjustment records of its expenditure / spending	2,85	Poor
2	The results of an audit conducted by the inspectorate did not differ with the results of an audit conducted by the National Audit Board	3,42	Good
3	Presentation of any information in the financial statements intended for public needs	3,50	Good
Reliability Dimension		3,26	Fair
1	The financial statements present and classify items in the financial reports	3,54	Good
2	The accountability report indicates a tendency of financial budget realization financial and financial performance position	3,46	Good
Accountability Dimension		3,50	Good
Grand Mean		3,28	Fair

In Table 3 it can be seen that the calculation of the grand mean score of the responses regarding the quality of financial reporting in the interval of 3.28 is 2.6 to 3.4. It can be concluded that the quality of accounting information in most districts / cities in West Java is fairly good. Similarly, when viewed by the dimensions, it appears that the average score of the responses to the three dimensions included in the category of pretty, but the average score of the responses can be compared to the dimensions included in either category.

Table 4
Managerial Performance

No	Indicator	Mean Skor	Criteria
1	Planning	2,96	Fair
2	Investigating	3,31	Fair
3	Coordinating	3,35	Fair
4	Evaluating	3,31	Fair
5	Supervising	3,50	Good
6	Staffing	3,46	Good
7	Negotiating	3,42	Good
8	Representing	3,38	Fair
Grand Mean		3,34	Fair

Based on the distribution of district / city for each item in the dimension statement contained in Table 4 it can be seen that most of the leadership in the planning are rarely set goals, policy action plans, work scheduling, budgeting, designing and programming procedures. However, in most investigations of leaders often collect and transmit information to record, report and accounts, measure results, conduct research and analysis work. Later in the coordination of the many leaders frequently exchanging information within an organization to coordinate and customize the program. Similarly, in the evaluation, most leaders are evaluating and assessing the work plans, reports and job performance were observed in the unit / sub-unit, assessing financial statements, employee assessment and inspection activities.

Furthermore, in control, most of the leaders are often direct, lead, train and develop, explain the rules of employment, providing work tasks, and handle complaints from subordinates that existed at unit / sub-unit as well as rotation or moving staff, promote employees on the unit / sub-units within the setting staff. Besides, the leaders also often perform procurement, purchasing and contracts for goods / services required on a unit / sub-unit with outsiders as well as representing the organization to attend meetings related to external parties, official invitations, speeches to civic events, promote the general purpose office / agencies.

In accordance with the hypothesis of the proposed research, the data will be further tested using path analysis (path analysis). The analysis examines causal pathways that are structurally independent of the variable on the dependent variable by considering the relationship between the independent variables. The results of computational pathway analysis using statistical software LISREL 8.70

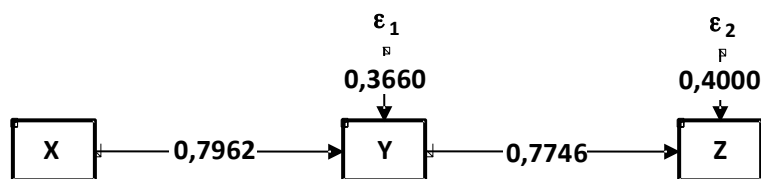
Based on the path coefficients obtained from the processed accounting information systems and the quality of accounting information on managerial performance as follows.

Table 5
Path Coefficient Independent Variables on the Quality of Accounting Information and on Managerial Performance

Sub-Structure	Jalur	Coefisien	T _{count}	R ²
First	X → Y	0,7962	6,4477	0,6340
Second	Y → Z	0,7746	6,0005	0,6000

Then the results of further studies on the effects between variables can be described as follows.

Figure 1
Diagram of Path Analysis



Based on the path coefficients obtained by processing accounting information system implementation on the quality of accounting information is 0.7962. It means that quality of accounting information is influenced by the implementation of accounting information systems. The other effects that are not observed at 0.3660. Then the quality of accounting information has an effect on managerial performance at 0.7746. It means that managerial performance is influenced by the quality of accounting information. For other influences that affect managerial performance is not examined at 0.4000.

D. Conclusions and Recommendations

1. Conclusion

From the results of this study concluded the following:

1. Implementation of Accounting Information Systems positively influence the Quality of Accounting Information
2. Accounting Information Quality has a positive effect on Managerial Performance

2. suggestion

Based on the findings and conclusions, suggestions can be expressed as follows:

1. That the quality of accounting information is influenced by the implementation of local accounting information systems and resulted in increased managerial performance. For those local governments to design and utilize appropriate accounting information system that can generate reports for quality accounting information so that indirectly the local government managerial performance can be improved.
 2. Although this study showed good results, but the desire to achieve a better condition of course is the ideal of every local government, for local government is expected to implement better accounting information system.
 3. For researchers, it is advisable to explore other factors such as user satisfaction, the size of the organization, training and education of the implementation of accounting information systems. This is confirmed by the results of studies in which there are 33.63%. Other variables that affect managerial performance in this study.
3. *Limitation*
- a) The analyzed data in this study is limited to data collected from 26 districts / cities in West Java so it takes quite a long time in the data collection it is caused by the bureaucracy is quite difficult and requires a long time in terms of the permit.
 - b) Financial Accounting Information Systems is the same government that used the resulting pattern of relations among local governments is the same so it does not look obvious fundamental differences relating to Financial Accounting Information Systems in each region
 - c) The results depend on the honesty of the respondents to answer the questionnaire and to minimize the dishonesty of the investigators to directly assist when filling out the questionnaire and conducted interviews.

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