
Top Management Support, Knowledge of Accounting Employee, Use of Information Technology on The Quality of Accounting Information System (AIS)

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ABSTRACT

Purpose: This study aim for testing the effect of Top Management Support, Knowledge of Accounting Employee, Use of Information Technology on the Quality of Accounting Information System (AIS).

Design/ methodology / approach: This research is an associative quantitative research. The data used in this research is secondary data; previous research book and journals references and primary data; questionnaire spreaded to respondents. Technique of collecting data in this study was using the survey method with 145 respondents who were tested with the PLS (Partial Least Square) application.

Findings: The results of this study indicate that Top Management Support and the use of information technology have a positive and significant effect on the quality of Accounting Information System, while the knowledge of Accounting Employee has a positive but not significant effect on the quality of Accounting Information System.

Research limitations/implications: The questionnaires was distributed only to financial institutions. However, the distribution of this questionnaire was only limited to the recipients of the letter (receptionist) from the financial institutions due to the Covid-19 pandemic and it is possible that the respondents did not understand the contents of the questionnaire given the lack of explanation and understanding provided by the researcher. In addition, limited number of samples and didn't fulfill the representation of all regions in Indonesia.

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I. INTRODUCTION

According to Khan (2017) accounting information system is an individual combination, tools, and strategies that work together for gathering all materials of information and change it to be a useful data. That is the general settings for collect, sort and provide accounting data about company's activity, so that framework gives an excellent information in related facts with institution's activity form for helping capital owners, clients, and other interested parties' activity in the institution so that it will make good information to be used for the stakeholders. That is a form from a system by utilizing all available resources, so as to create reliable information, thus assisting the leadership in determining future policies

This Accounting Information System usually can be in the form of the data used and can be taken as reference in taking decision . These data saved in hardware device (hardware such as computer) that can save data, to prevent data leak. Data leak have occurred in Indonesia in 2021. The data leak occurred in BPJS Kesehatan. BPJS Kesehatan Supervisory Board gave a statement what might happen is due to omission of

information in managing population data of 279 million people. BPJS Kesehatan Supervisory Board said this negligence will result in a decline in the state security system and trust in the institution.

The chairman of the BPJS Supervisory Board, Jurianto, while attending a Hearing Meeting (RDP) with Commission IX of the DPR, chaired by the Deputy Chairman of the DPR RI, Nihayatul Wafiroh, explained "that our team has carried out a risk analysis related to this news, there will be quite a lot of bad impacts that will appear if this news is true". Another bad thing that Yurianto said was there is a bad image of BPJS Kesehatan, this is certainly not in line with the government's goal to promote a qualifying national health. (Alfons, 2021) What happened in the case did not rule out the possibility of it happening in other institutions as well. As is known, it is not only BPJS Kesehatan that often uses personal data from identity cards, but many companies and other financial institutions use this data in order to record and validate a person's identity.

By the evidence of data leakage, it can be concluded that security and the influence of Top Management Support on its stakeholders are very weak. Lack of discipline towards staff who store the data so that data leaks can occur. In consequence, companies must improve and develop human resources, so that this data leak does not happen again. Then, facilitate the best data storage tools or places by utilizing information technology. And it is also supported by Top Management Support in order to create an effective quality of accounting information system.

Top Management Support is an important thing to obtain a qualifying accounting information. According to Rochamawati & Irma (2019) in her study stated, top management in information system is the controller of the system, who determines the goals of the progress of an information system, and also play a role as system user because they really see the state of the company as a whole, top management generally requires a summary of the materials needed to assist in their duties when making plans, analyzes and decisions.

According to stuides Afiah & Indahwati (2015), Ikhsan & Bustamam (2016) and Mkonya et al., (2018) stated that Top Management Support has an impact or positive effect on the quality of Accounting Information System, this is interpreted that the quality of Accounting Information System is getting better, it requires support from top management. According to Nguyen (2020) the quality of Accounting Information System can be assessed on three bases: punctuality, scope of data to be reviewed, and collecting separate parts to form a unity or aggregation. Quality of punctuality relates to the reliability of the Accounting Information System in terms of fulfilling the required information by preparing good reports and in accordance with report users. The scope of information is defined as financial and non-financial information, Information from insiders and outsiders will be useful for predicting future events. Aggregation or separate parts of data to form a useful information unit to be displayed effectively within a certain period of time. The criteria for measuring the quality of accounting information are quite diverse which can also be found in how the knowledge of the Accounting Employee on the quality of the Accounting Information System.

Accounting Employee's understanding for information systems is the main thing for managing a software and improving AIS in the future. (Adeh Ratna Komala 2012) stated that a head of the accounting division is one of the leaders in charge of dividing the roles of all staff, from planning to controlling in achieving the set targets. The accounting manager here is the supreme captain in controlling all activities in the accounting department. (Ratu Fauziah Hanum et al. 2021) stated in their study that technological advances, the role of management and knowledge of accounting leadership, have an important and positive effect on the effectiveness of Accounting Information System. This is supported by a study conducted by Susilastri et al. (2010) which stated that full support from management for Accounting Information System is absolutely necessary. The peak of the company's information system has a significant effect on measuring the success of company activities (Septriani, 2010).

II. LITERATURE REVIEW

Developed by Yusof et al (2006) (Human Organization Technology HOT) theory is a new framework that can be used as an evaluation of information systems. This theory places an important component in Accounting Information System namely human, organization and technology as well as the suitability of the relationship with each other. The HOT method is another method that can be used to identify the impact of the use of an information system (Rumambi et al. 2020). The HOT Fit model is a complete model because the HOT Fit model includes organizational structure and organizational environment variables where these variables are not found in other models (Krisbiantoro et al. 2015)

Top Management Support is defined as the ability of superiors or leaders in carrying out their duties and authorities correctly, by choosing the right targets and carried out optimally in order to achieve organizational goals (Sudarmi 2015). Top management support also includes managerial internal control over the quality of Accounting Information System that can improve quality and efficiency by ensuring organizational resources

are properly secured, that is by preventing fraud and ensuring the reliability and accuracy of accounting information (Nunuy Nur Afiah et al., 2020).

Human resource competence is the ability of human resources to carry out the tasks and responsibilities assigned to them with the support of adequate education, training, and experience. Competent humans will be able to understand the logic of accounting well. Human Resources refers to the integration of one's intelligence and physique, whose behavior and characteristics are determined by heredity and environment, meanwhile, performance is motivated by the desire to fulfill its satisfaction.

In the process of developing the knowledge of the accounting department employees, it is necessary to pay attention to the capabilities and talents possessed, So that the career development of employees can run continuously, and the overall output can make employees have certain skills. Training programs for employees are one way that can be done to improve employee skills and talents. Organizations can make several analyzes so that the employee competency development process can be more purposeful. It should be noted that the importance of employee competence is not only in the ability to do daily work, furthermore, it can make employees have the opportunity to get job promotions, big salaries, and solve organizational problems. Thus, employee competence has a huge impact on employee productivity and value, other than for organization. Citing the opinion of previous researchers, the dimensions used to measure employee competence in this study are knowledge, skills, and values (Nunuy Nur Afiah et al., 2020).

Information technology applied to Accounting Information System (AIS) is defined as a general term covering the acquisition, processing, storage and dissemination of information. Accounting Information System (AIS) information technology is a computer application and communication technology made in the form of the task of handling information from generation to generation. Information technology AIS is defined as the hardware and software products, information operating systems and management processes, IT control frameworks, and human resources, as well as the skills required, to develop, use and control the products and this process is to produce the required information (Taiwo & Agwu 2016).

A. Hypothesis Development

1. Top Management Support

Top management support is a very important factor and better understanding is needed in the system development process, thus, the higher the top management support, the better the performance of the Accounting Information System (AIS). This top management support is also tied to the HOT theory which one of its components is included in the organizational component, that refers to leadership, support from top management and staff support is an important part in measuring the success of the system. Meanwhile, the organizational environment consists of sources of financing, government, politics, competition, interorganizational relations and communication (Yusof et al., 2006). Referring to the previous study conducted by Pontonuwu et al. (2017) Pardani & Damayanthi (2017) and Fatimah (2013) stated that Top Management Support has an effect on the effectiveness of Accounting Information System. Hypothesis in this study is :

H1 : Top Management Support has a Positive Effect on the Quality of Accounting Information System

2. Knowledge of Accounting Employee

Part of the Human Organization Technology theory model, one of the components included in the HOT component, namely the human component assesses information systems in terms of system use on the frequency and breadth of functions and investigations of information systems. *System* use also relates to who use it, level of user, training, knowledge, expectations, and acceptance or resistance system (Yusof et al., 2006). Knowledge of accounting employees is someone who works in the accounting department and also play a role in determining the plans, systems, processes and goals of an organization. Information system users who have the skills gained from education and experience will increase satisfaction in using Accounting Information System and help finish their job. The higher the competence of users of the accounting information system, the higher the performance of the Accounting Information System will be, so Accounting Information System runs effectively. Referring to previous studies conducted by Teresia & Hermi (2016), Putra et al., (2014) and Febrianti & Juwenah (2020) stated that the competence of accounting employees has an effect on the effectiveness of Accounting Information System. Hypothesis in this study is :

H2 : Knowledge of the Accounting Employees has a Positive Effect on the Quality of Accounting Information System.

3. Use of Information Technology

Sophisticated information technology will help companies produce information that is more accurate, faster, and timely in decision making. The use of information technology will certainly improve performance in carrying out duties and responsibilities, the sophistication of information technology can be identified and seen from the software and hardware used. So, the more sophisticated the two devices, the more effective the

accounting information system can be. Referring to previous study conducted by Adeh Ratna Komala (2012), Lisnawati et al (2017) and Pardani & Damayanthi (2017) stated that the sophistication of information technology affects the effectiveness of Accounting Information System. Hypothesis in this study is :

H3 : The Use of Information Technology has a Positive Effect on the Quality of Accounting Information Systems.

III. RESEARCH METHODOLOGY

The population in this study are companies engaged in financial institutions in the city of Palembang that have used a computerized system consisting of 26 populations. Of the 26 financial institutions in Palembang, there are 145 samples that can be used as research. Data used in this study are secondary and primary data, secondary data such as books and previous journals, while the primary data is the result from distributed questionnaires were answered by the respondents. Technique of collecting data in this study was using the survey method, that is the method of collecting data is data analysis in the form of opinions from the subject under study (respondents) through question-and-answer (Indriantoro & Supomo, 2002).

IV. RESULTS AND DISCUSSION

This study was conducted on financial institutions in Palembang City as the population in the study. The sample of the object of this research is the employees of the accounting department and top management who are directly related or responsible for the quality of the accounting information system of each company. Questionnaire distribution and primary data collection used survey methods, which means the method of collecting and analyzing data in the form of opinions from the subject under study. The steps taken in collecting primary data are the authors make and apply for a research permit obtained from the Faculty of Economics, Sriwijaya University then addressed to all populations that have been determined previously namely to 26 companies and financial institutions in Palembang city. Next, the author communicates with these financial institutions about the mechanism for data collection and questionnaire distribution. Questionnaires were distributed to employees of the accounting department as well as to the company's top management, using the help of Google forms technology that the author made, and of course with due regard to the confidentiality of the respondents in filling out the questionnaire.

Respondents' responses to the distributed questionnaires were measured using a Likert scale from Strongly Disagree (scale 1) to Strongly Agree (scale 5). Response statistics from 145 research respondents are detailed in table 1 as follows.

Table 1. Respondents' Answer Statistics

<i>Variable</i>	<i>N</i>	<i>Max</i>	<i>Min</i>	<i>Median</i>	<i>Mean</i>	<i>Standard Deviation</i>
<i>TMS</i>	<i>145</i>	<i>5,000</i>	<i>1,000</i>	<i>4,000</i>	<i>4,128</i>	<i>0,557</i>
<i>KAE</i>	<i>145</i>	<i>5,000</i>	<i>2,000</i>	<i>4,000</i>	<i>4,291</i>	<i>0,535</i>
<i>UIT</i>	<i>145</i>	<i>5,000</i>	<i>2,000</i>	<i>4,000</i>	<i>4,284</i>	<i>0,518</i>
<i>QAIS</i>	<i>145</i>	<i>5,000</i>	<i>1,000</i>	<i>4,000</i>	<i>4,131</i>	<i>0,597</i>

Source: Primary data, processed, 2022.

Note: TMS = Top Management Support, KAE = Knowledge of Accounting Employee, UIT = Use of Information Technology, QAIS = Quality of Accounting Information Systems.

The mean value of the top management support variables, knowledge of accounting employees and the use of technology in Table 1 above shows that the respondents' answers are generally in the range of 4 out of 5 on an answer scale, Meanwhile, the mean value of the accounting information system quality variable shows that

respondents' answers are generally in the range of 4 out of 5 scales. This shows that in general respondents have the assumption that the quality of accounting information systems is related or mutually influential.

Then for the results of the validity and reliability of the respondents are as follows:

Table 2. Variable Indicator Algorithm Testing Result

	<i>Cronbach's Alpha</i>	<i>rho_A</i>	<i>Composite Reliability</i>	<i>Average Variance Extracted (AVE)</i>	<i>R square</i>
<i>TMS</i>	<i>0,936</i>	<i>0,938</i>	<i>0,947</i>	<i>0,693</i>	
<i>KAE</i>	<i>0,918</i>	<i>0,921</i>	<i>0,931</i>	<i>0,574</i>	
<i>UIT</i>	<i>0,937</i>	<i>0,950</i>	<i>0,945</i>	<i>0,633</i>	
<i>QAIS</i>	<i>0,958</i>	<i>0,958</i>	<i>0,966</i>	<i>0,828</i>	<i>0.642</i>

Source : Primary data, processed , 2022.

Table 2 shows that the AVE value for each variable is >0.50, so that it can be said that the variables of the Quality of Accounting Information Systems, Top Management Support, Knowledge of Accounting Employees, and the Use of Technology meet the convergent validity requirements. In addition to the AVE value, the parameter used to assess convergent validity is the outer loadings value. Outer loadings data shows that all indicators show outer loadings values above 0.7, Which means that the data is valid and can be used for further testing.

After testing the validity, the writer then conducted a reliability test which was based on the Cronbach Alpha value from the measurement model. The Cronbach Alpha value of each variable must be greater than 0.6 and the value of composite reliability and rho_A must be greater than 0.7 so that the measurement model can be said to be reliable. Based on Table 2, the Cronbach Alpha values of all variables are more than 0.6 and the value of composite reliability and rho_A of all variables is more than 0.7, so it can be said that the data and measurement results are reliable.

After testing the validity and reliability, we enter the final result in this study, namely the hypothesis. The results of this study hypothesis test are as follows:

Table 3. Hypothesis Test Results

	<i>Original Sample (O)</i>	<i>Sample Mean (M)</i>	<i>Standard Deviation (STDEV)</i>	<i>T Statistics (O/STDEV)</i>	<i>Results</i>
<i>TMS → QAIS</i>	<i>0,283</i>	<i>0,273</i>	<i>0,110</i>	<i>2,583</i>	<i>Received</i>
<i>KAE → QAIS</i>	<i>0,088</i>	<i>0,093</i>	<i>0,129</i>	<i>0,685</i>	<i>Rejected</i>
<i>UIT -> QAIS</i>	<i>0,502</i>	<i>0,513</i>	<i>0,121</i>	<i>4,135</i>	<i>Received</i>

Source : Primary data, processed , 2022

Based on the first hypothesis (H1) in this study, it states that top management support has a positive effect on the quality of accounting information systems. Based on the results of hypothesis testing, the relationship between top management support and the quality of accounting information systems has a positive coefficient of 0.283. Based on the results of the hypothesis test, it can be concluded that top management support has a positive effect on the quality of the accounting information system, thus, the first hypothesis (H1) in this study is accepted. Not only has a positive effect, top management support also has a significant effect on the quality of

accounting information systems, it is indicated by the t statistic value which is greater than 1.96, which is 2.583 in the relationship between the two variables.

The hypothesis (H2) in this study states that the knowledge of accounting employees has a positive relationship to the quality of the accounting information system. Based on the results of the hypothesis test, the relationship between the knowledge of accounting employees and the quality of accounting information systems has a positive coefficient, which is 0.088, while in the t-test where this test is to prove how much influence the knowledge of the accounting department employees has on the quality of accounting information systems, it is indicated by the t-statistical value which is smaller than 1.96, which is 0.685 in the relationship between the two variables. Thus, it can be concluded that H2 is rejected but still has a positive effect on the quality of the accounting information system. Based on the test results above, the knowledge of the accounting department employees still has a positive influence in producing a quality information system however, in this study, the respondents' knowledge and abilities about accounting are still limited, this can be seen from the answers to the questionnaire in questions regarding financial statements.

The hypothesis which states that the use of information technology has a positive effect on the quality of accounting information systems (H3) also has a t-statistic value above 1.96, which is 4.135 and has a coefficient of 0.502. This means that the hypothesis is accepted because based on the results of testing the relationship between the use of information technology and the quality of accounting information systems based on the test results, it is not only positive but also significant. Based on the results of this test, it can be said that the use of information technology is needed to facilitate and support employee performance in order to be able to develop the quality of information systems well. Because, apart from getting support from top management, and having knowledge of accounting, this accounting information system technology is a tool that can provide opportunities and good work processes so that performance can be more effective and efficient.

V. CONCLUSION

Top management support and use of information technology have a positive and significant effect on the quality of accounting information systems. This is due to the support of top management who can provide support and fulfill facilities and infrastructure as well as a good role and contribution to the company which can help and develop the company towards a better direction. Then the use of information technology also has a positive and significant effect this can be used by companies in processing and helping produce quality information, meanwhile, on the variable knowledge of employees in the accounting department the results have a positive but not significant effect. This means that it can be said that there are still accounting employees who do not understand or know accounting information. This can be proven by the responses of respondents who have not mastered the company's financial statements whether it's a statement of financial position, income statement, cash flow statement, and management accounting. In this study, there are some limitations, among other, this study was conducted by distributing questionnaires were addressed to financial institutions. However, the distribution of this questionnaire was only limited to the recipients of the letter (receptionist) from the financial institutions due to the Covid-19 pandemic and it is possible that the respondents did not understand the contents of the questionnaire given the lack of explanation and understanding provided by the researcher. In addition, the number of samples was quite limited and didn't fulfill the representation of all regions in Indonesia.

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