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Factors That Influence the Quality of Accounting Information in Pt Xyz

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Abstract

The purpose of this research is to examine the influences of the utilization of information technology, the competence of Accounting Information System users, and the role of internal control systems toward the quality of Quality of Accounting Information. The population of this research was the Accounting Staffs and Internal Control Staffs of PT. XYZ. This study was classified as causative study using of primary data and the sample of this research are 88 respondents. The research metode used is quantitative research metode. Program used in analyzing the data using Smart PLS version 3.0. The Result of this research shows that the variable of utilization of Information Technology has a positive significant effect towards the Quality of Accounting Information. Variable of the competence of AIS users has no effect towards the Quality of Accounting Information. And the role of internal control systems has a positive significant effect towards the Quality of Accounting Information.

Keywords: Quality of Accounting Information, utilization of information technology, the competence of AIS users, and the role of internal control systems.

INTRODUCTION

Accounting information is data that has been managed and processed as a tool for making decisions in companies. Decision making is needed for the survival of the company. For the survival of the company, the use of information technology is needed because the development of the technology era has reached a very tight competition stage, where conventional business processing systems are no longer adequate [16].

In its operational activities, the company's management requires quality information in order to produce appropriate and beneficial decisions for the company [6]. Information quality is the level where a data that has been processed by the information system has meaning for its users, which can be in the form of facts and a useful value. According to Roomney & Steinbart [26], to be useful, information must have 7 qualities or characteristics as follows: 1) Relevant; 2) Can be trusted; 3) Complete; 4) Punctual; 5) Easy to understand, 6) Truth can be tested, 7) Accessible.

According to Bodnar and Hopwood [4] there are three things related to the application of computer-based Information Technology namely; (a) Hardware (hardware); (b) Software, c) User (brainware). User competency in using information systems in a company can be seen from the ease of users in identifying data, accessing data and interpreting the data. If the technology is increasingly sophisticated, then the competencies needed are increasingly high as well, this is needed to be able to produce quality information [12].

Besides that, the role of Internal Control as the company's internal supervisory officer is expected to help the company in preparing quality and reliable financial reports. In this case the role of Internal Control is to provide consulting services and quality assurance (quality assurance) to the financial statements in particular to review the financial statements as a fulfillment of accounting information needs [21].

There are several studies conducted by previous researchers regarding the Quality of Accounting Information. Among them are research conducted by Rahmi [22], the study shows that the use

of information technology and user competencies has a significant positive effect on the quality of accounting information of SOE companies in Padang. In line with this research, the research conducted by Ariesta [2] also showed the same results, namely the quality of human resources, the use of information technology, and internal control that had a significant positive effect on the value of accounting information quality in SKPD Padang. However, research conducted by Aswandi [3] shows that the competence of human resources and the use of accounting information technology are both negatively influential and do not affect the quality of financial statements of nonprofit organizations. Accordingly, research conducted by Nurlis & Yadiati [18] also shows that Internal Control, Use of Information Technology and HR Competency have no effect on the quality of the SKPD government financial reports in Serang. which has different results so that there is no certainty to know that with the use of information technology, accounting information system user competencies, and the role of internal control whether it will affect the Information Quality at PT. XYZ, the authors want to do this research.

EXPERIMENTAL SECTION/MATERIAL AND METHODS

Agency Theory (Agency theory) can be defined as a relationship contained in a contract, where one or more shareholders or owners (principal) governs another person (agent) to perform a service on behalf of the principal and authorizes the agent to make decisions the best for the company. Because there are different interests between principals and agents, this will create a conflict of interest or agency problem. To reduce conflict, monitoring is needed by the principal of what the agent is doing. This monitoring raises agency costs, but financial reports are a form of monitoring tool to reduce agency costs [30].

Information quality is defined as data that has been processed so that it gives meaning to the recipient of the information. According to Roomney, Steinbart [26] in order to be useful, information must have the following qualities or characteristics: 1. Relevant, namely Reducing uncertainty, increasing decision making, and affirming or correcting previous expectations; 2.) Reliable means that it is error-free or biased, and accurately describes the events or activities of the organization. 3) Complete is not to eliminate important aspects of an event or activity being measured. 4.) Timely, which is presented at the right time to influence the decision making process. 5.) Understandable, which is presented in a format that is easy to understand and clear. 6.) Verifiable means to enable two competent people to produce the same information independently. 7.) Accessible means that it is available to users when needed and in a format that can be used.

According Jogiyanto [9], information technology includes computers (mainframes, mini, and micro), software, databases, networks (internet and intranet), electronics and other types of technology-related. Information technology aside from being a computer technology (hardware and software) for processing and storing information also functions as a communication technology for disseminating information. The information technology referred to in this study includes the use of accounting information systems used by PT. XYZ in producing accounting information.

Competence is a behavioral characteristic that describes the motives, self-concept, values, knowledge or expertise shown by workers who excel in their work. Motives, self-concepts, and values that shape individual attitudes so that the competency characteristics consist of attitude, knowledge, and skill [1]. In this research, accounting information system user competencies will be seen from Education, Training, and Experience. Competencies are developed through education and training. But both of these are not optimal if they are not accompanied by experience. In other words, competence will be maximized if the user combines the three: education, training, and experience.

Control (control) is the process of influencing or directing the activities of an object, organization, or system. Internal Control is an organizational plan and methods used to maintain and protect assets, produce accurate and reliable information, improve efficiency, and to encourage compliance with management policies [10]. In the discussion Roomney & Steinbart [26], the Committee of Sponsoring Organizations (COSO) consists of the American Accounting Association, the AICPA, the Institute of Internal Auditors, the Institute of Management Accountants, and the Institute of Management Accountants, and The Financial Executive Association (Financial Excecutives), in 1992, Internal Control covers 1.) Internal Control Environment (Internal Control Environment); 2.) Risk assessment and risk response (risk assessment); 3.) Control Activities (Control Activities). 4.) Information and Communication; 5)

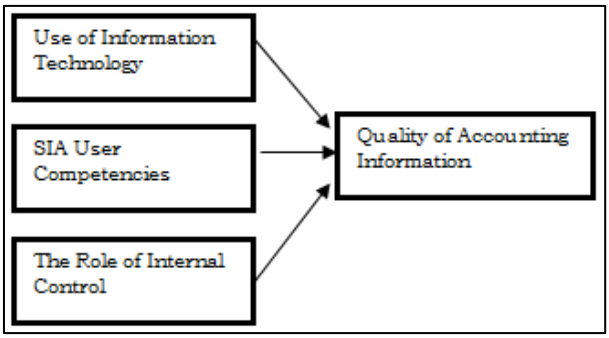

Fig-1: Thinking Framework
Supervision (Monitoring)
Source: Author's Processed Results (2019)

The research hypothesis proposed as a temporary answer to the formulation of this research problem is

- The use of Information Technology has a significant positive effect on the Quality of Accounting Information;
- User Competency has a significant positive effect on the quality of accounting information;
- The role of Internal Control has a significant positive effect on the quality of accounting information.

Method

This study aims to test the hypothesis. Based on the problem formulation, this type of research is classified as causal research. The researcher aims to test the hypothesis about the effect of one or several variables (the Independent variable) on other variables (the dependent variable). The population in this study is PT. XYZ. The sampling technique used in this study is purposive sampling, which is the technique of determining the sample with certain considerations [17]. The sample in this study was the head and staff of the financial accounting subsection and the head and staff of the Internal Audit subdivision at PT. XYZ Enterprise Service Division, Government Service Division. Samples taken in this study amounted to 90 respondents. Primary data collection techniques by distributing questionnaires directly to the respondents. Data analysis in this study was conducted with Descriptive Analysis and Analysis using PLS 3.0 (Partial Least Square 3.0) program.

In this study there are 3 (three) independent variables studied, namely: Use of Information Technology (X1), Accounting Information System User Competency (X2), and the Role of Internal Control (X3). In this study the dependent variable is the Quality of Accounting Information.

For testing purposes, the relevant variables need to be translated into the indicator indicator variables as follows:

Table-1: Operationalization of Variables - Indicators

Variabel	Indikator	Skala
Quality of Accounting Information [22], Roomney & Steinbart [26]	1. Relevant 2. Reliable 3. Complete 4. Timely (Timely) 5. Easy to understand (Understandable) 6. Can be tested (Verfiable) 7. Can be accessed	Likert
Use of Information Technology [22]	1. Completeness of the Computer 2. Network Completeness 3. Network Use 4. Computerized accounting process 5. Management of SIA Transaction data 6. Integrated system 7. Maintenance Schedule 8. Equipment Maintenance 9. Use of SIA software 10. The intensity of the use of SIA software	Likert
Accounting Information System User Skills (Rahmi, 2013)	**Education** 1. Education in Decision Making 2. Education in the operation of SIA **Training** 3. Training in Decision Making 4. Training in the operation of SIA 5. Frequency of training **Years Of Service** 6. Working Period in Decision Making 7. Working Period in operating the SIA	Likert
Internal control Source: Octarinda [19]	**Control Environment** 1. Commitment to Integrity, Ethical Values, and Competence 2. Supervision of Internal Control by the Board of Directors **Risk Assessment** 3. Risk assessment 4. Identifying Control **Control Activities** 5. Authorize Transactions and Appropriate Activities and Activities 6. Separation of Tasks **Information and Communication** 7. Transactions are computerized 8. The information process has been carried out using the Accounting Information System Supervision 9. Carry out an Internal Control Evaluation 10. Effective Supervision Implementation	Likert

RESULTS AND DISCUSSION

The questionnaires distributed to respondents were 90 questionnaires and only returned as many as 88 questionnaires (97.8%). The questionnaire consisted of 55 respondents in the financial subsection and 33 respondents in the internal audit subsection.

Hypotesis Test

a. Convergent Validity Test (Outer Model)

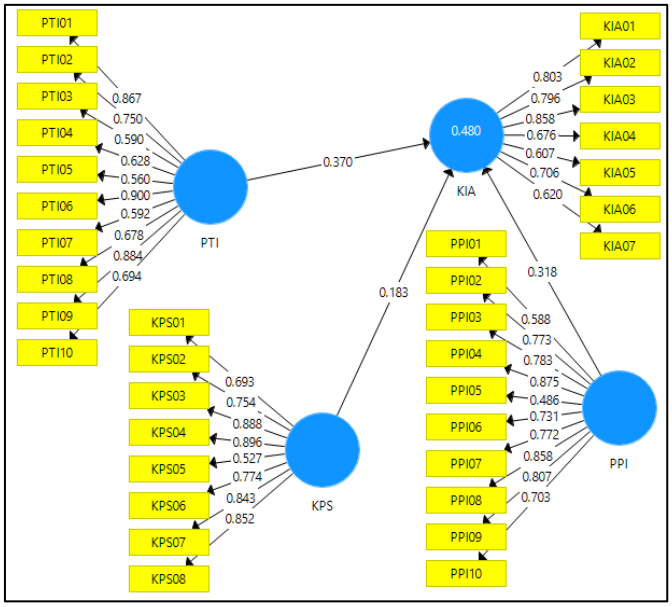

Fig-2: PLS-Algorithm Model after Convergent Validity Test 1

Source: Primary data processed (2019)

Based on the factor loading value above, there is still a loading factor whose value is below 0.5. Because it has a low convergent validity value, the indicators that have a loading factor below 0.5 must be dropped. Based on the above output, in the construct of the Internal Control Role there is one indicator whose value is below 0.5, namely PPI05 (0.486) so that the indicator must be dropped. After the indicator is dropped, the following results of the analysis of the outputs of the two structural equation path diagrams:

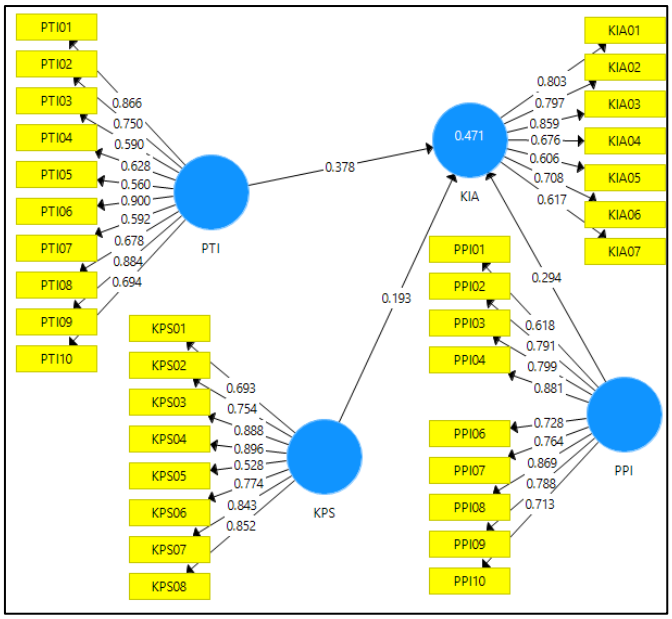

Fig-3: PLS-Algorithm Model after Convergent Validity Test 2

Source: Primary data processed (2019)

Based on the output in the path diagram above, the loading factor for First Order has fulfilled convergent validity that is the indicator value is above 0.5.

Cross Loading (Discriminant Validity) - (Outer Model)

Discriminant Validity of the measurement model with reflex indicators is assessed based on cross loading measurements with constructs. If the correlation constructs with measurement items are greater than other constructs, this shows that latent constructs predict the size of their block better than the size of the other blocks [14]. Following is the table of validity test results through cross loading on SPLS:

Table-2: PLS Algorithm Model - Cross Loading

Konstruk	Indikator	(PTI)	(KPS)	(PPI)	(KIA)	Keterangan
Quality of Accounting	KIA01	0,491	0,315	0,445	0,803	Valid
Information	KIA02	0,516	0,369	0,335	0,797	Valid
	KIA03	0,536	0,412	0,458	0,859	Valid
(KIA)	KIA04	0,219	0,382	0,383	0,676	Valid
	KIA05	0,319	0,188	0,409	0,606	Valid
	KIA06	0,419	0,253	0,352	0,708	Valid
	KIA07	0,335	0,380	0,512	0,617	Valid
Use of Information	PTI01	0,866	0,234	0,401	0,473	Valid
Technology	PTI02	0,750	0,167	0,230	0,404	Valid
	PTI03	0,590	0,103	0,16	0,226	Valid
(PTI)	PTI04	0,628	0,020	0,166	0,251	Valid
	PTI05	0,560	0,199	0,115	0,370	Valid
	PTI06	0,900	0,271	0,433	0,497	Valid
	PTI07	0,592	0,138	0,400	0,454	Valid
	PTI08	0,678	0,303	0,406	0,436	Valid
	PTI09	0,884	0,306	0,478	0,515	Valid
	PTI10	0,694	0,266	0,355	0,342	Valid
SIA User Competencies	KPS01	0,253	0,693	0,427	0,24	Valid
	KPS02	0,229	0,754	0,411	0,404	Valid
	KPS03	0,282	0,888	0,374	0,369	Valid
(KPS)	KPS04	0,212	0,896	0,366	0,339	Valid
	KPS05	0,235	0,528	0,340	0,408	Valid
	KPS06	0,180	0,774	0,447	0,337	Valid
	KPS07	0,184	0,843	0,431	0,360	Valid
	KPS08	0,258	0,852	0,424	0,312	Valid
The Role of Internal Control	PTI01	0,352	0,459	0,618	0,294	Valid
	PTI02	0,379	0,340	0,791	0,377	Valid
	PTI03	0,241	0,356	0,799	0,407	Valid
(PPI)	PTI04	0,326	0,432	0,881	0,421	Valid
	PTI05	Telah di hapus				
	PTI06	0,154	0,422	0,728	0,419	Valid
	PTI07	0,522	0,369	0,764	0,563	Valid
	PTI08	0,304	0,412	0,869	0,415	Valid
	PTI09	0,500	0,385	0,788	0,542	Valid
	PTI10	0,346	0,461	0,713	0,410	Valid

Source: Primary data processed (2019)

From the discriminant validity test above, Cross Loading has shown that latent constructs predict indicators in their blocks better than indicators in other blocks. In other words, it can be seen that the Correlation value of cross loading with the latent variable is appropriate, which is greater than the correlation with other latent variables.

Another method to assess dicriminant validity is by comparing the square root of average variance extracted (AVE) for each construct and the correlation between constructs and other constructs in the model. The model has sufficient discriminant validity if the root of AVE for each construct is greater than the correlation between constructs and other constructs.

Table-3: Model PLS Algorithm - Fornell Lacker Criterion

Variabel	KIA	KPS	PPI	PTI
Quality of Accounting Information (KIA)	0,729			
SIA User Competencies (KPS)	0,456	0,787		
The Role of Internal Control (PPI)	0,568	0,516	0,776	
Use of Information Technology (PTI)	0,571	0,294	0,461	0,725

Source: Primary data processed (2019)

From table 7 it can be concluded that the square root average variance extracted (AVE) is 0.729, 0.787, 0.776 and 0.725. These values are greater than the correlation of each construct. So there is no problem Discriminant Validity in the model that has been tested.

Average Variance Extraced (AVE) - (Outer Model)

Table-4: PLS Model Algorithm - Average Variance Extraced (AVE)

Variabel	AVE
Quality of Accounting Information (KIA)	0,532
Penggunaan Teknologi nformasi (PTI)	0,525
SIA User Competencies (KPS)	0,619
The Role of Internal Control (PPI)	0,602

Source: Primary data processed (2019)

A good model is needed if at AVE each of the other constructs is greater than 0.5 [8]. The output results in the table above indicate that the AVE value is good for the construct of Quality Accounting Information (MCH), Use of Information Technology (PTI), Competency of users of AIS (KPS), Role of Internal control (PPI) has a AVE value greater than 0.50.

Reliability Test using Composite Reliability and Chronbach Alpha - (Outer Model)

Tabel-5: Model PLS Algorithm - Composite Realibility dan Chronbach Alpha

Variabel	Composite Reliabilty	Chronbach Alpha	Keterangan
Quality of Accounting Information (KIA)	0,887	0,850	Reliabel
Penggunaan Teknologi nformasi (PTI)	0,915	0,896	Reliabel
SIA User Competencies (KPS)	0,927	0,908	Reliabel
The Role of Internal Control (PPI)	0,931	0,916	Reliabel

Source: Primary data processed (2019)

The results of the Reliability Test output using Compostie Reliability and Chronbach Alpha both for constructs of Accounting Information Quality (MCH), Use of Information Technology (PTI), Competency of users of SIA (KPS), The role of Internal control (PP) is very good because Composite Reliability is above 0.70 and Chronbach Alpha above 0.6 so that it can be concluded that all construct indicators are reliable or meet the reliability test.

R Square Test and Predictive Relevance (Inner Model)

Table-6: Model PLS Algorithm - R Square & Predictive Relevance

Variabel	R Square
Quality of Accounting Information (R^2)	0,471
Predictive Relevance (Q^2)	0,224

Source: Primary data processed (2019)

Based on the coefficient of determination in the table above, shows the R2 value of the Accounting Information Quality (MCH) variable of 0.471 which means that the value can indicate that the endogenous variable Accounting Information Quality (MCH) can be explained by exogenous variables namely the Use of Information Technology (PTI), System User Competency Accounting Information (KPS), and the Role of Internal Control (PPI). In this study R2 was 47% while the remaining 53% was influenced by other variables not contained in the research model. Evaluation of the inner model R2 is included in the Moderate category in explaining the variable in Accounting Information Quality (Y).

The value of Predictive Relevance (Q2) in this study was 0.224. This test was conducted to determine the predictive capabilities with the blindfolding

procedure. The category values obtained are if 0.02 (small), 0.15 (moderate) and 0.35 (large). Q2 value in this study is 0.224 (moderate), meaning that the observed value has been reconstructed properly so that this research model has a good predictive capability. If Q2 <0, it indicates that there is no predictive relevance [17].

Test Path Coefficients

Table-7: Model Bootsrapping - Path Coefficients

	Koefisien Parameter	T Statistics	P Value
PTI -> KIA	0,378	4,033	0,000
KPS -> KIA	0,193	1,590	0,113
PPI -> KIA	0,294	2,830	0,005

Source: Primary data processed (2019)

In the table above, the path parameters obtained from the influence of the Use of Information Technology (PTI) on Accounting Information Quality (MCH) are 0.378 with a t statistics value of 4.033 greater than the t table value of 1.96 and P values of 0.005 smaller than the significance level α = 0.05 (5%). These results show that there is a significant positive influence between the Use of Information Technology (PTI) on Accounting Information Quality (MCH), meaning that the better the use of Information Technology at PT. XYZ, the better the Quality of Accounting Information at PT. XYZ. Thus the first hypothesis (H1) which states that the use of information technology (PTI) has a positive effect on the quality of accounting information (MCH) can be accepted.

In accordance with the results of the questionnaire collection, this shows that all financial and control subsections at PT. XYZ has enough computers to carry out its duties, besides that Internet network support has been smooth to support the flow of accounting information. This indicates that the use of Information Technology has been carried out optimally. The accounting process from the beginning of the transaction to the preparation of financial statements has been entirely computerized, and the processing of financial transaction data using Accounting Information System Software. This study is in line with the results of research from Rahmi [22] and Evania [6] which shows there is a significant positive effect between the uses of information technology on information quality. The results of this hypothesis can give an idea that the better use of information technology including Accounting Information Systems at PT. XYZ, the quality of accounting information obtained will be even better.

For the relationship between Accounting Information System User Competency (KPS) variables with Accounting Information Quality (MCH), the results in the table above show the path parameter coefficient with a t statistic value of 1.113 smaller than t table 1.96 and a p value of 0.013 greater than the level significance α = 0.05 (5%). These results indicate that there is no significant influence between the Competency of Accounting Information System Users (KPS) on the Quality of Accounting Information (KIA). Thus the second hypothesis (H2) which states that the Competency of Accounting Information System Users has a positive effect on the quality of accounting information is rejected.

The supporting factors of one's expertise are educational background, training, and experience. In fact, based on the results of questionnaire collection at PT. XYZ as a sample in this study, not all of them are in accounting education. Due to the rigorous recruitment process, the educational requirements are no longer an obstacle at PT. XYZ. From the results of this study, training indicators that were attended by respondents were not yet optimal for the use of accounting information systems. From the questionnaire that has been distributed, the indicator of training frequency is relatively low compared to other indicators, this shows that training at PT. XYZ is not well scheduled every year so training results are less than optimal. In addition, work experience does not make it easier for respondents to operate the information system used. The results of this study do not support Rahmi's [22] research which states that there is a significant relationship between user expertise and the quality of accounting information. However, this research is in line with research conducted by Aswandi [3] and research conducted by Nurlis & Yadiati [18] which shows that Human Resources Competence has a negative effect and does not affect the quality of financial statements.

For the relationship between the variable Internal Control Role (PPI) of Accounting Information Quality (MCH) with a t-statistic value of 2,830 (greater than 1.96) and p values of 0,000 (smaller than the significance level α = 0.05) These results show that there is an influence Significantly positive between the Role of Internal Control (PPI) on Accounting Information Quality (MCH) The value of 2,830 on the parameter coefficient means that the better the Role of Internal Control in PT XYZ, the better the Quality of Accounting Information at PT XYZ. Thus the third hypothesis (H3) which states that the role of internal control has a positive effect on the quality of accounting information can be accepted.

The above definition explains that internal control is a process carried out by the board of commissioners, management and personnel of an entity that is designed to provide adequate confidence about the achievement of objectives related to operations,

reporting, and compliance. In this case, it means that PT. XYZ has carried out its Internal Control role well so that it can provide adequate confidence regarding the achievement of company goals relating to operations, reporting, and compliance.

The results of this study support the research of Ariesta [2] and Zahro [33] because the results of his research prove that the internal control system has a significant effect on the quality of accounting information.

CONCLUSION

From the results of the analysis and discussion on the Effects of the Use of Information Technology, Accounting Information System User Competencies, and the Role of Internal Control on the Quality of Accounting Information Case studies at PT. XYZ Enterprise Service Division, Government Service Division, and Digital Service Division, it can be concluded as follows:

- The use of information technology has a significant positive effect on the quality of accounting information. This shows that the better use of information technology in PT. XYZ, the better the quality of accounting information produced.
- Competency users of Accounting information systems do not significantly influence the quality of accounting information. This shows that the better the Competency of Accounting Information System users in PT. XYZ, no effect on improving the quality of accounting information generated.
- The role of internal control has a significant positive effect on the quality of accounting information. This shows that the better the internal control process in PT. XYZ, the better the quality of accounting information that will be generated.

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