

Analysis Quality System Information Accounting: Influencing Factors and Their Impact on Information Accountancy

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ABSTRACT

This research aims to determine and analyze the factors that influence the quality of accounting information systems in improving the quality of accounting information at (Perum Bulog, South Sumatra & Babel Regional Office in Palembang City). This type of research is descriptive research. The variables used in this research are the use of information technology, internal control, commitment to the organization, quality of accounting information systems, and quality of accounting information. The data used are primary and secondary. Data collection techniques using interviews and documentation. The data analysis technique is qualitative analysis. The research results show that the use of technology, internal control and commitment to the organization greatly influences the quality of accounting information systems to improve the quality of accounting information by reducing the risk of errors and improving financial data management. Internal control greatly influences the quality of the accounting information system, good internal control can improve the overall quality of the accounting information system. Commitment to the organization is very important in improving the quality of the accounting information system by using the system effectively. The quality of the accounting information system can improve the quality of the accounting information system.

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis faktor-faktor yang mempengaruhi kualitas sistem informasi akuntansi dalam meningkatkan kualitas informasi akuntansi pada (Perum Bulog Kantor Wilayah Sumsel & Babel yang ada di Kota Palembang). Jenis Penelitian adalah penelitian deskriptif. Variabel yang digunakan dalam penelitian ini adalah penggunaan teknologi informasi, pengendalian internal, komitmen pada organisasi, kualitas sistem informasi akuntansi dan kualitas informasi akuntansi. Data yang digunakan data primer dan sekunder. Teknik pengumpulan data dengan wawancara dan dokumentasi. Teknik analisis data adalah analisis kualitatif. Hasil penelitian menunjukkan bahwa penggunaan teknologi, pengendalian internal dan komitmen pada organisasi sangat mempengaruhi kualitas sistem informasi akuntansi untuk meningkatkan kualitas informasi akuntansi dengan mengurangi risiko kesalahan dan meningkatkan pengelolaan data keuangan. pengendalian internal sangat mempengaruhi kualitas sistem informasi akuntansi, penerapan pengendalian internal yang baik dapat meningkatkan kualitas sistem informasi akuntansi secara keseluruhan. Komitmen pada organisasi sangat penting dalam meningkatkan kualitas sistem informasi

akuntansi dengan penggunaan sistem yang digunakan efektif. Berkualitasnya sistem informasi akuntansi dapat meningkatkan Kualitas sistem informasi akuntansi.

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INTRODUCTION

System information quality accounting (AIS). must produce report accurate financials, providing effective, and easy internal controls integrated with another system to support operational company. According to Derri et al (2022), system information good accounting supports businesses with system-appropriate reporting and recording procedures, makes it easier making report the finance end period, and increases effectiveness. Yuhanis (2020) stated that SIA is successful is what produces information accountancy quality in accordance needs of the user. Information good accounting possible an operational company more effective and efficient, because exists the control of the producing process's desired goal (Sri, 2020). The more complete the information, the increasingly easy its use, so reliability and systematization of information are very important (Kurnia & Arni, 2020).

Quality system information accountancy is influenced by several factors, the first is the use of technology information Neneng (2021:184) stated use of technology information on existing companies is need principal for help smoothness business businesses, and generally transactions that occur use simple technology until use technology proceed. Paramita (2023) added that the auditor must understand business processes and AIS for evaluating component information and internal control is correlated with report finance quality. Marshall et al. (2021) stated that Internal control is an integral process in activity management. Commitment organization is an attitude in which members feel become part of the organization and the business reaches objectives with pride, also affecting SIA quality (Muryati et al, 2022). Effective business processes increase SIA quality. Without commitment, duty is difficult to do with OK, however commitment produces quality Work higher (Samuel, 2021).

Phenomenon-related technology information covers the necessity improvement of subsidy databases and acceleration of digital transformation, as well as problem data security in Indonesia. Bank Indonesia and several companies experience data leaks, which add complexity to problem security (Usman, 2022; Gender, 2022; Bima Elko, 2022; Nurhadi, 2022). Problem Internal control includes governance, debt increase, and corruption, showing failure mechanism internal supervision (Andi, 2021; Norbetus, 2023; Bernadinus, 2022). Problem commitment organization related to The handling of the rice mafia is slow solution opening accounts, and criticism against the Ministry of Religion for handling problematic Umrah agents (Budi, 2023; Wareh, 2021; Nailah, 2023). SIA-related cases include disturbance systems at Bank Mandiri and BRI, as well as reports of PT Waskita's financial Works that don't by facts (Pebrianto, 2019; Slamet, 2022; Romys, 2023).

Survey results introduction at Perum BULOG South Sumatra & Babel Regional Division, Hesti Octariani as assistant manager finance show that the use of device soft accountancy has been adopted, however Not yet fully ensure the accuracy of financial data entry and calculations. Device soft This is A friendly user, so causes Insufficient data entry

efficiency and vulnerable error. Disclose that internal control is yet maximum, with several employees No capable carry not quite enough answer in accordance policies and procedures. Alifah, HR (Human Resources) staff, stated that the use of system *ERP (Enterprise Resource Planning)* is not effective Because several employees Still using Excel, showing a lack of commitment to the system new. That system information accountancy does Not yet fully automate the reconciliation process, or improve risk error in report finance. Automation is more carry-on required to increase the accuracy and reliability of information finance. The verification process document before the transaction enters the system hasn't either ensured the completeness of the required data.

This research is based on previous research by This research refers to previous research by (Ninda, et al. 2023), (Gusti & Nunung, 2022), (and Nurul, et al. 2020) showing that the use of technology has a positive and significant effect on the quality of accounting information systems. Previous research conducted by Junaidi (2020), Gusti (2022), and Utami (2020) shows that information technology influences the quality of accounting information systems and their impact on the quality of accounting information.

Research conducted by Anas, et al (2023), Tiara (2019), and Gusti (2022), shows that the internal control system has a significant effect on the quality of the accounting information system. Previous research conducted by (Devi & Fardinal, 2019), (Samuel, 2021), (Made & Komang, 2022) shows that commitment to the organization has a positive effect on the quality of the accounting information system. Research conducted by Yuhanis *et al al.*, (2017) *The results of this study indicate that organizational commitment affects the quality of accounting information systems.* "The results of this research show that commitment to the organization influences the quality of the accounting information system." The research was conducted (Syarifullah, 2014) "*Influencing Organizational Commitment On The Quality Of Accounting Information Systems*". " The results of this research show that one of the factors influencing the development of information systems is support and commitment. A quality accounting information system can help companies achieve a competitive advantage and assist business management decision-making to achieve company goals. Thus, it can be said that organizational commitment has an effective influence on the quality of accounting information systems."

Previous research conducted by (Junaidi, 2020), (Gusti, 2022), (and Utami, 2020) shows that information technology influences the quality of accounting information systems and its impact on the quality of accounting information. Previous research conducted by (Jufri & Gaffar, 2020), (Fajar, 2022), and (Aminatuz, 2018) research results show that the quality of the information system influences the quality of accounting information. Previous research conducted by (asyn, Razak, & seams, 2023) entitled "Analysis of Factors Affecting the Quality of the Accounting Information System at the National Unity and Political Agency of West Sulawesi Province" shows that internal control is the factor that most influences the quality of the accounting information system. The research conducted (Lutfi, 2023) was entitled "*Factors influencing the success of accounting information systems from the lens of the DeLone and McLean IS model*". "The results of this research show that the path leading from system quality to accounting information system utilization and information quality to accounting information system user factions is not significant through direct correlation. However, all other links involving information system success were found to be significant according to the research results.

The research conducted (Fitrios, 2016) was entitled "*Factors That Influence Accounting Information System Implementation and Accounting Information Quality*." "The results of the

research show that top management commitment and user training influence information system implementation.

LITERATURE REVIEW

Analysis of Influencing Factors Quality System Information Accountancy

a. Use Technology Information Accountancy

According to Al-Khowarizmi (2021:1), Andi, et al (2023:1), and Neneng (2021:184) then can withdraw the conclusion that the use of technology information is a process-based device hardware and devices software computers used for managing, saving, and share a information inside a taking decision.

The use of information technology is measured using the following, Heni Puspita (2022:9) and Samsul et al (2019:3):

1. Hardware
2. Software
3. User Base
4. Data
5. Network

b. Internal control

According to Marshall, et al, (2021), Yuhanis (2023:43), Sukrisno & Agus (2017:162) then can withdraw the conclusion internal control is a coordinated process to guard the security assets owned company, and check the accuracy and correctness of accounting data.

Control was measured using the following, Sukrisno & Agus (2017), Mulyadi (2017), Renika Hasibun et al (2022)

1. Control environment
2. Control activities
3. Risk assessment
4. Information and communication
5. Monitoring

c. Commitment to the Organization

According to Muryati et al, (2022:64), Ria & Darman (2018:3), and Robins & judge (2017:37) then can conclude that commitment to the organization is something attitude that refers to participation in someone who means maintaining membership in an organization and helps reach an objective organization.

Commitment to the organization is measured using the following, Seta (2021), Azhar, Achmad & Denok (2021) Jason, Jeffri & Michael (2017):

1. Effective commitment
2. Normative commitment
3. Sustainable commitment

d. Quality System Information Accountancy

According to Yuhanis (2023:26), Faiz (2021:1), and Leslie, et al (2017:4), then can withdraw conclusion quality system information is what produces an organization that can help in management and control in the company, system integrated and harmonized data management financial and other information to the party in need.

The quality of accounting information systems is measured using the following, Stair, Reynolds & Bryant (2021:527), Tuti (2023:29), & Iskandar (54:2017):

1. Ease of use, reliability
2. Availability
3. Scalability

Quality Information Accountancy

According to Yuhanis (2021), Mariana (2022), Marshall & Paul (2018:3) can conclude that quality information accountancy is good information that the information produced own quality order information can own high value for the company can running his company with in a way effective and efficient.

The quality of accounting information measured using the following Romney, & Steinbart (2018:4), Suhardi (2023):

1. Accurate
2. Relevant
3. Timely
4. Complete
5. Easy to understand

RESEARCH METHODOLOGY

Types of Research

Type research used in study This is study descriptive research This used foreknow influencing factors quality system information accountancy in increase quality information accountancy. Research methods This uses existing tables, graphs, charts, or diagrams to decipher and interpret data without the use of tool statistics. analysis qualitative This is used to describe and explain variables study This form influencing factors quality system information accountancy in increase quality information accountancy (Yuhanis & Welly, 2023:192-193).

Research Subjects and Objects

The subject who acts as collecting data is the researcher, namely the subject who acts as collecting data in this research. The research object includes primary data obtained directly from respondents, namely the finance staff and accounting department. Apart from that, it also includes secondary data such as vision, mission, and organizational structure.

Definition Operational Variable

In research, this is used definition operational draft for knowing the connection between variables that describe variables that will used. Definition of operational concept used in the study This is:

1. Influencing factors quality system information accountancy

a. Use technology information

Process-based device hardware and devices-based software computers are used for managing, saving, and sharing information inside A making decisions.

b. Internal control

A coordinated process for guarding security assets owned company, and checking the accuracy and correctness of accounting data.

c. Commitment to the organization

Something from to what extent a person employee identifies with organization certain chance daan potency full for reach A What will become the goal.

d. Quality system information accountancy

Quality system information is what produces organizations that can help in the management and control of the company, system-integrated data management, and harmonization of financial and other information to the party in need.

2. Quality information accountancy

Quality information accountancy is good information that is the information produced own quality order information can own high value so that the Company can running his company with in a way effective and efficient.

Data Collection Technique

Sugiyono (2019:194-203) stated that research data collection techniques seen from the method used for collecting data can be done with the method as follows:

1. Interview

The interview is used as a technique for data collection if a researcher wants to do a study introduction to find what must be a problem researched, and also if the researcher wants to know things from more respondents depth and quantity the respondent little/small.

2. Observation

The questionnaire is a technique of data collection carried out with a method that gives a set of questions or statements written to respondents for answers. The questionnaire is a technique for efficient data collection if researchers know Certain variables that will be measured and know what is possibly expected from respondents.

3. Document

Observation as a technique of data collection has specific characteristics when compared to other techniques, namely interviews, and questionnaires. For interviews and questionnaires always with people, then observation is not limited to people but also objects to another realm. Data collection techniques with observation were used. if, research regarding with behavior of humans, work processes, symptoms symptom nature, and when observed respondents No too big.

method data collection used in study This is with use technique interview done in a way direct use questionnaire done in a way written to party part finance

Data Analysis Method

Analysis techniques used in research This is analysis qualitative, analysis qualitative This used to describe and explain variables study This form influencing factors quality system information accountancy in increase quality information accountancy.

DISCUSSION

The Factor Affecting Quality System Information Accounting Is the use of Technology Information in Improving Quality Information Accountancy

The first problem is the use of technology information that uses technology has brought Perum BULOG South Sumatra & Babel Regional Division to adopt device soft accountancy as a tool important in financial data management something company. Thus, the BULOG Regional Division of South Sumatra & Babel shows that the device soft accounting chosen by the company does Not yet fully ensure accurate entry and calculation of financial data indicating that there is a challenge in quality system information accounting used in companies and a lack thereof friendly user in matter navigation and input, so can push Efficient and free data entry error so that not yet fully implemented at Perum BULOG South Sumatra & Babel Regional Division.

Problems on so will result in opportunity inaccuracy of financial data, difficulties in navigation and data input, and a lack of optimal performance in management entry of a piece of data. This can hinder the collection process and accurate and efficient decisions as well as give rise to risk error in the management finance of BULOG Corporation.

To overcome the problem, the researchers' solution is must give training to users in device soft accountancy To ensure that understanding comprehensive about methods used systems, and procedures with Correct For managing financial data, evaluation of comprehensive system information accounting used including consideration For increase device soft, and must be increase convenience use interface in device soft accountancy For provide matter navigation and data entry, so can reduce risk errors and improve in data management.

On the use of technology information, the way to increase quality information accountancy in device soft accountancy is through the mentioned solutions by giving good training to users. With more understanding Good about methods systems and procedures with That's right, users can enter data directly and accurately and understand the importance of financial data integrity. Evaluation of system information accounting is also possible to identify where the quality is information accountancy can improve, including through updates or improvements to the device's relevant software. Increasing the convenience use of the interface will also help the user in A matter navigation and entry inside a data, can reduce risk error, and with thereby increase quality information accountancy in a way total output produced by the system accountancy.

This research is in line with the theory put forward by Utami & Nadisa (2020) with existing technology good information systems can reported promptly and precisely time to the party who needs it, so can be influential to quality system information accountancy. Eka (2021:7) utilizes technology to make it easier for its users to solve problems, spur creativity, and improve effectiveness in various activities in producing system information quality accounting. Abdul, et al (2020:5) technology was created to make it easier for the user to do work, yes solve problems encountered user, open creativity, effectiveness, and efficiency in doing work.

Also supports a study previously carried out by Junaidi (2020), Gusti (2022), and Utami (2020) showing that technology information is influential to quality system information accountancy as well as impacts quality information accountancy.

Based on with results research that has been done can conclude that factor use technology has a big impact on quality system information accountancy for increased quality information accountancy with reduced risk errors and improved financial data management.

The Factor Affecting Quality System Information Accounting is Internal Control in Improving Quality Information Accountancy

Problems with factors second internal control viz disclose that lack of Maximum internal control in the company Perum BULOG South Sumatra & Babel Regional Division, that in the One division, there is less employees capable carry not quite enough answer with well, resulting no appropriate with established policies and procedures.

From problems on so will result in experiencing a decline effectiveness of internal control, risk from violation of policies and procedures, as well possible loss of financial or operational, Lack of maximum internal control can open opportunities happen errors. Apart from that, employees who don't capable operate their tasks with Good can bother performance in a way overall and can give rise to instability operations in the company.

To overcome the problem, the researchers' solution is must set clear and documented policies and procedures with Good as well as ensure all employees understand and comply with the standard work that has been done yet, apply system effective control and monitoring

that can user track performance employees, do evaluation performance employee regularly for identify employees who need it help addition or training continued, as well give bait come back constructive For help they increase performance they.

On internal control, the way to increase quality information accountancy through the solution has been mentioned is by setting clear policies and procedures to ensure that all employees understand standard work that has been done established, and adhered to. This matter will help ensure that the data entered into in system accountancy nature is consistent and accurate. Evaluation performance employees will routinely help identify and provide help to employees who need enhanced performance, which is on next can increase the quality of information accounting produced by the company. This research is in line with the theory put forward by Agung (2023:15), that the objective of internal control is to ensure that system information accountancy can trusted, protect information finance organizations, and ensure obedience to applicable regulations and procedures Weli (2019:40).

A supporting study previously carried out by Anas, et al (2023), Tiara (2019), and Gusti (2022), shows that internal controls have an effect significant to quality system information accountancy.

Based on with results of research that has been done can conclude that factor Internal control is very influential in quality system information accountancy with an emphasis importance of clear policies and procedures to ensure the obedience of employees to Standard Work. With good internal control, risk errors and misuse can be minimized, so increasing the quality of information accountancy.

The Factor Affecting Quality System Information Accounting is a Commitment to the Organization in Improving Quality Information Accountancy

Problems with factors third commitment to the organization are that in the company Corporation South Sumatra & Babel Regional Division Bulog is still not effective in the use of ERP (*Enterprise Resource Planning*) system in company employees Still Not yet fully maximum in use system There are several employees Still use Excel in the input process that, so showing that employee Not yet committed to the South Sumatra & Babel Regional Division of BULOG Company.

From problems on so will result in opportunity arise obstacles to integration business and efficiency operational, low data accuracy and consistency, as well not enough optimally use source Power. Using an ERP (*Enterprise Resource Planning*) system that is not adequate can obstruct the company from reaching benefits from the system, like business process optimization, savings costs, and upgrades to productivity. In addition, the use of Excel by many employees can cause data duplication, input errors, and inter-data imbalance department, which can bother the operation business in a way overall and reduce the efficiency organization. The low commitment of employees to use the existing system also reflects a lack of culture in an organization oriented towards innovation and improvement efficiency.

To overcome the problem, the researchers ' solution is must do training intensive to all employees about the use ERP (*Enterprise Resource Planning*) system, including benefits, functions, and how it is used in a way effective in activity daily, monitoring and evaluating in a periodic ERP system by employees, as well identify obstacles or possible problems appear for quick follow up.

On commitment to the organization, a way to increase quality information accountancy through the solution has been mentioned is with training intensive to employees about the use of the ERP (*Enterprise Resource Planning*) system. With a deep understanding of benefits, and functions and using an effective ERP (*Enterprise Resource Planning*) system, employees will be able to enter data with more accurate and useful existing features optimally. Monitoring and

evaluation periodically to use an ERP (*Enterprise Resource Planning*) system will help in identifying areas where quality information can be improved. By identifying obstacles or possible problems appearing, the company can quickly follow up with suitable solutions, such as training additions or adjustment systems, to ensure greater integrity and quality of accounting data Good. This research is in line with the theory put forward by Samuel (2019), that the more effective business processes companies, increasingly quality is also a system information accountancy tyang owned and implemented company. Alexander Joharis & Indra (2019:9) stated that without commitment, yes task that is given to her is difficult to do with Good. High commitment to someone who kowtowed peten to his task tends to feel active and responsible answer full.

Support research previously carried out by (Devi & Fardinal, 2019), (Samuel, 2021),(Made & Komang, 2022) shows that commitment to the organization is influential and positive to quality system information accountancy.

Based on with results research that has been done can concluded that Commitment to the organization is very important in increasing the quality of system information accountancy. Training intensive, monitoring, evaluation performance or skills, and handling emphasized problem in explanation are necessary steps to ensure the system is used effectively, which will increase quality information accountancy in a way whole.

CONCLUSIONS, LIMITATIONS AND RECOMMENDATIONS

Conclusion

Based on the results interview researcher discusses about influencing factors of quality system information accountancy in increasing quality information accountancy that is use of technology information is very influential quality system information accountancy. As well as with training users is important for increasing the quality of information accountancy to reduce risk errors and improve financial data management.

Internal control is a very influential quality system information accountancy with emphasis importance clear policies, procedures, as well system effective control and monitoring to ensure the obedience of employees to Standard Work. With good internal control, risk errors and misuse can be minimized, increasing the quality of information accountancy as a way whole. and commitment to the organization is very important in increasing the quality of system information accountancy. Training intensive, monitoring, evaluation performance or skills, and handling emphasized problem in explanation are necessary steps to ensure the use effective system, which will increase quality information accountancy in a way whole.

Quality system information accountancy can increase the quality of information accounting, reduce the risk of error, and improve the accuracy and reliability of information finances, which have an impact good at picking up decisions, smooth operational company, and strengthening trust from various parties. So, overall, the quality of information accountancy can improve. With thereby quality system information improved accounting will produce information of more accounting quality.

Limitations

Limitations in the study regarding the interview process need significant time for interview Because respondents in the study This difficult to find so the results from the study this possible will more good.

Suggestion

Further research is expected to add other factors such as competence user, culture organization, support management peaks, and so on influence quality system information accountancy in increasing quality information accountancy.

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