THE EFFECT OF SYSTEM QUALITY AND INFORMATION QUALITY ON THE EFFECTIVENESS OF FINANCIAL INFORMATION SYSTEM THROUGH MODERATION OF TOP MANAGEMENT SUPPORT YAYASAN AKSA MAHMUD

Afandi, Andi Kusumawati, Haliah

Author Details (optional)
Afandi, Magister Akuntansi, Universitas Hasanuddin, Indonesia, Afandiachmad.p@gmail.com
Andi Kusumawati, andikusumawati@fe.unhas.ac.id
Halia, haliah@fe.unhas.ac.id

KeyWords

System Quality, Information Quality, Information System Effectiveness.

ABSTRACT

Information system quality is the quality of a product or service which is generally measured based on the user's compatibility with the information system. Information quality can affect the effectiveness of the company's information system. The purpose of this study was to determine the effect of System Quality and Information Quality on the Effectiveness of Financial Information Systems, either directly or through Actual Use, to determine the effect of System Quality and Information Quality on Information System Effectiveness through moderation of Top Management Support. The type of research used is quantitative research with a causalitative approach. The final sample size used in this study was 225 respondents. The data collection method used in this research is a questionnaire. This research data analysis uses the moderation regression analysis method. The results in this study indicate that 1) System Quality affects the Effectiveness of the Financial Information System through Actual Use, 2) Information Quality affects the Effectiveness of the Financial Information System through Actual Use, 3) Top management support cannot strengthen the effect of System Quality on the Effectiveness of the Financial Information System, 4) Top management support can strengthen the effect of Information Quality on Information System Effectiveness.

Keywords: System Quality, Information Quality, Information System Effectiveness.

INTRODUCTION

The rapid development of business ventures in Indonesia encourages medium-sized companies to develop following the advancement of information technology which is also growing rapidly so that these medium-sized companies can remain competitive with other companies. In the world of business and work, information is an important and valuable part. Accurate and timely information will help managers make decisions and determine the steps that must be taken to maintain and develop the organization and its business. Information also supports the operational and managerial activities of the organization.

In implementing an information system for implementing company activities, the most important thing is whether the company gets the success of implementing the system or the failure of implementing the system. Many studies have been conducted to identify factors that cause information system success such as research conducted by (Azhar, 2013; Dewi & Dwirandra, 2013; Fatimah, 2013). Information systems can be defined as a system within an organization which is a combination of people, facilities, technology, media, procedures and controls intended to obtain important lines of communication, process certain types of routines, signal management and others to important internal and external events and provide a basis of information for intelligent decision making (Jogiyanto, 2005).

According to Tananjaya (2012) states that the quality of information systems is the quality of a product or service which is generally measured based on the user's compatibility with the information system, where the information system is able to be applied in accordance with what the user wants. Meanwhile, according to DeLone & McLean, (1992) system quality means focusing on the performance of information systems consisting of hardware, software, policies and procedures that can provide the information needed by users consisting of ease of use, ease of access (flexibility), system reliability.

The quality of the system can be measured by looking at its functional part, namely usability. Usability is part of the principles of human-computer interaction that provides a collection of important clues about learning design. Nielsen (2000) argues that usability consists of four basic principles in online activities: navigation, timelines, credibility, and content. Palmer (2002) argues that some important elements in website usability are consistency, ease of use, clarity of interaction, easy to read, information arrangement, speed, and layout. Thus the level of use of e-learning systems is better so that students can be more motivated to use e-learning systems.

Actual Use is a variable that is also widely used to measure the success of an information system (P. B. Seddon, 1997). Actual Use is a direct user of something that is assessed from the right behavior to measure the success of an information system implemented by an organization (K. Seddon & Kiew, 1994). This information system user shows the decision to use the information system by the user in completing the user's task (Davis, 1989).

According to Davis (1989) Actual Use as an actual and real condition for the use of a system. Someone will feel satisfied using the system if they believe that the system is easy to use and will increase their productivity, which is reflected in the real conditions of use. The form of measurement of actual use is the frequency and duration of time of use of information technology. Actual technology use, measured by the amount of time used to interact with technology and frequency of use.

Fitrios (2016) states that top management support is an important factor to help the success of operational managers to implement accounting information systems. If not, then the information system implementation will fail. In line with the theory of Bodnar & Hopwood (2010) which states that one of the factors influencing the implementation of accounting information systems is top management support. The more top management supports and participates in the planning process for developing accounting information systems, the more serious management will be in helping and supporting subordinates in the operation of AIS..

HYPOTHESIS

The research concept explains the relationship between the independent variable and the dependent variable as well as the intervening variable and the moderating variable as follows.

H1: System Quality has a positive and significant effect on Information System Effectiveness, either directly or through Actual Use.

H2: Information Quality has a positive and significant effect on Information System Effectiveness, both directly and through Actual Use.

H3: Top Management Support has a positive and significant effect in moderating the relationship between System Quality and Information System Effectiveness.

H4: Top Management Support has a positive and significant effect in moderating the relationship between Information Quality and Information System Effectiveness.

RESEARCH METHODS

Research Design

This type of research is quantitative research using a causalitative approach, because it intends to explain the causal relationship between variables through testing previously formulated hypotheses. Departing from a theoretical framework, the ideas of experts, and the understanding of researchers as well as the results of several previous studies.

This study uses 5 variables, namely 2 independent variables, 1 dependent variable, and 2 moderating variables. The dependent variable in this study is Information System Effectiveness. The independent variables in this study are System Quality and Information Quality, and the moderating variables used are Actual Use and Top Management Support.

Data Type and Source

This research is quantitative research using subject data. Subject data is a type of research data in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are the subjects of research. The data source used in this research is primary data. Primary data according to (Kriyantono, 2006), is the first data source where data is generated. In this study, primary data will be obtained from sources in the field directly, namely from the results of questionnaires distributed to those determined by the researcher, based on the sampling method.

Research Instruments

In this study, the instrument used was a questionnaire. Because in research questionnaires are used to reveal factual variables, explore information relevant to research objectives, and obtain data or information with the highest possible validity and reliability (Djaali, 2008). Data collection through a questionnaire or questionnaire using a Likert scale.

Data Analysis Technique

The analysis technique in this study was carried out by descriptive statistical analysis to provide an overview of the demographics of research respondents (name, age, gender, marital status, education level and position) and a description of the research variables. Followed by validity test, reliability test, and classical assumption test.

Data Analysis Method

To test the effect of intervening variables, the path analysis method is used. The data analysis method used for moderating variables is moderation regression analysis. There are three models of regression testing with moderating variables, namely the interaction test (MRA), the absolute difference value test, and the individual test. This study uses the MRA test which is a special application of multiple regression where the regression equation contains an interaction element (multiplication of two or more independent variables). Moderator variables specify the form and or magnitude of the relationship between the independent variable (predictor) and the dependent variable (criteria) so it is also called the specification variable (Ghozali, 2013).

RESEARCH RESULTS

Data Description

Respondents in this study were employees of the Yayasan Aksa Mahmud. Questionnaires were distributed directly to respondents. The number of questionnaires distributed to respondents amounted to 245 copies. The questionnaires that returned and were filled in completely were 225 copies, meaning that there were 20 questionnaires that did not return, the reason the questionnaire did not return was because there were employees on leave and some were out of town when the researchers went to pick up the filled questionnaires. The description of respondent data in this study consists of gender, age, education and status. There are 107 males and the remaining 118 females with respective percentage values of 52.4% and 47.6%. Respondents aged 20-30 years were 46 respondents with a percentage of 20.4%, aged 31-40 years were 90 respondents with a percentage of 40%, at the age of 41-50 years were 58 respondents with a percentage of 25.8%, and at the age of > 50 years were 31 respondents with a percentage of 13.8%. Respondents who have education up to DII are 56 respondents with a percentage of 24.9%, S1 education is 109 respondents with a percentage of 48.4%, and S2 education is 60 respondents with a percentage of 26.7%. Respondents with a tenure category of <1 year were 27 respondents with a percentage of 12%, a tenure category of 1-5 years were 120 respondents with a percentage of 53.3%, a tenure category of 5-10 years were 43 respondents with a percentage of 19.1% and a tenure category of >10 years were 35 respondents with a percentage of 15.6%.

DISCUSSION

The Relationship of System Quality to the Effectiveness of Financial Information Systems through Actual Use as an Intervening Variable

Contingency theory proposed by Nicolaou (2000) states that the effectiveness of accounting information systems occurs on the effect of technology. Technological effects related to the technology used and matters relating to information technology will increase the effectiveness of accounting information systems. The results of this study are supported by research from Hidayat (2018) with the title Perceived Usefulness as an Intervening Variable on Information System Quality and User Satisfaction. The results in this study prove that Perceived usefulness is an intervening variable that affects the relationship between Information System Quality and User Satisfaction which has never been studied before. The role of accounting software is very important because it is to know the company's financial flow clearly. As the leader of the company, he needs a report whose function is to control.

The application of the system in an organization to support the information needed by all levels of management in order to make decisions. Thus, a computerized accounting information system allows users to view financial reports at any time more quickly

and accurately. Theoretically and practically, the Technological Acceptance Model (TAM) is a framework that is considered accurate in explaining how users accept a system. The use of technology will determine the attitude of using technology if it feels that the technology system is useful (usefulness) and easy to use (ease of use), and use it on an ongoing basis.

The Relationship of Information Quality to the Effectiveness of Financial Information Systems through Actual Use as an Intervening Variable

Holsapple & Lee-Post (2006) who examined the success of E-Learning showed that information quality affects usage and will then have an impact on individual performance. The concept of use is a person's behavior or their intention to use an information technology system. The results of this study are supported by the results of Tumarni (2015) with the title Effect of System Quality, Information Quality and Real Use on Financial Statement User Satisfaction. The results of this study prove empirically the effect of system quality and information quality on real use. This finding indicates that each system user does not just know the technicalities of using the system, but rather that each user will consider the quality of the implemented system.

With the current technological advances, companies have begun to abandon manual systems and switch to computer systems which are better known as Computer Based Information Systems. A system is considered to run effectively, if it is able to meet the needs and desires of various users in the organization both individually and in groups. To get quality information, it is necessary to have a system that processes data into valuable information which requires fast, precise and accurate information which results in increasingly competitive competition.

The Relationship of System Quality to the Effectiveness of Financial Information Systems through Moderating Top Management Support

Increasing the effectiveness of accounting information systems requires the role and participation of management in the development and implementation of accounting information systems. According to Arfan & Ishak, (2005) top management support is an important factor that determines the effectiveness of accounting information systems in organizations. The results of this study are in accordance with research from Aditya and Widhiyani (2018) with the title Effect of Technological Sophistication on the Effectiveness of Sia with Top Management Support, and Personal Engineering Ability as Moderation. The results showed that there was no significant influence between top management support on the effectiveness of accounting information systems and technological sophistication. This means that top management support is unable to influence technological sophistication on the effectiveness of accounting information systems. These findings indicate that the top management support variable is not a moderating variable.

The Relationship of Information Quality to the Effectiveness of Financial Information Systems through Moderation of Top Management Sup

Lau (2004) found evidence that top management support is an important factor in information technology investment and influences the success of information system development and more specifically on information system planning. This research is supported by research from Dewi & Dwirandra (2013) with the title The Effect of Top Management Support, System Quality, Information Quality, Actual Users and User Satisfaction on the Implementation of Regional Financial Information Systems in Denpasar City. The results showed that, top management support, information quality and user satisfaction affect the implementation of regional financial information systems. Top management support will motivate individuals to use the system because of the attention and support of financial and non-financial resources and training so that individuals can understand the use of the system. The application of accounting information quality can support the improvement of optimal strategy formulation, and targeted decision making, which can realize organizational goals. Strong information quality will direct the future of the business. This is because good information quality can bring success, while poor information quality can cause business failure.

Conclusions

System Quality affects the Effectiveness of Financial Information Systems through Actual Use. This is important to research to improve if a company does not have support from top management will result in an ineffective accounting information system. Information Quality affects the Effectiveness of Financial Information Systems through Actual Use. The competitive advantage that can be created by companies can be achieved in one way, namely an information system that is able to capture, create and manipulate internal and external information effectively and efficiently. Top management support cannot strengthen the influence of System Quality on the Effectiveness of Financial Information Systems. The lack of top management support at every stage of the system development cycle and direct involvement in company progress in determining the effectiveness of information systems. Top management support can strengthen the influence of information quality on the effectiveness of financial information systems. The existence of direct or indirect communication from top management to its employees is indirectly able to encourage its employees to be better in the process of operating the AIS.

It is hoped that this research can be a reference for the development of accounting science, and can be a reference for students conducting research with similar themes. Yayasan Aksa Mahmud to be able to better understand how to maximize financial

information systems. It is hoped that this research can become information and learning material so as to increase knowledge and insight for future researchers.

Acknowledgment

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