

The Effectiveness of Accounting Information System towards Financial Statement Quality with the Organizational Commitment as the Moderating Variable

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ABSTRACT

Objective –The purpose of this research is to prove by analysing whether the effectiveness of accounting information systems influence the quality of financial statements by adding organizational commitment as a moderator in the regional apparatus organization in North Sumatra, Indonesia.

Methodology/Technique – This research is carried out by surveying and identifying the field directly on the regional apparatus organization (OPD) of the city, field and district deliserdang of 190 respondents as the sample selected in this study. The sampling technique used by surveying the executive of the regional apparatus organization (OPD) selected to be the target population.

Findings – Hypothesis testing using the SPSS approach, version 23. The results of the study show regularly variables exogenous namely the effectiveness of accounting information systems directly affects the quality of financial statements and organizational commitment plays a role in strengthening the influence of exogenous accounting information system variables on its endogenous variables.

Novelty –This research explores the influence of the government to make the effectiveness of accounting information systems an important factor that is taken into account when preparing financial statements that synergize with the role of organizational commitment.

Type of Paper: Empirical

Keywords: Accounting Information Systems, Quality of Financial Statements, Organizational Commitment, Effectiveness

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JEL Classification: M40, M41, M49.

1. Introduction

The quality of financial statements is used as a basis for decision making (Accounting, Board, Accounting, & Board, 1999). The higher the quality of financial statements, the more significant the benefits that can be obtained by users, (Herath, 2017).

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The low quality of financial statements for users can lead to wrong decision making, (Baltzan & Phillips, 2012). The Examination of regional government financial reports by BPK-RI in giving opinions on the fairness of financial reports, including Balance Sheet as of December 31, Budget Realization Report (LRA), Budget Balance Change Report (LPSAL), Operational Report (LO), Cash Flow report (LAK)), and Equity Report (LPE) for the year ended on that date, as well as Notes to Financial Statements (CALK). The Local government financial reports with the opinions Audit Board of the Republic of Indonesia than unqualified, one of the factors influencing it is the inadequate accounting information system. The Statement of opinion of on regional government financial reports is not the final destination, but the target is an orderly and transparent management of financial management.

The data shown in this table can illustrate that the characteristics of the financial statements of some local governments have not been fully complied with. In general, regional government financial statements (LKPD) that have not yet obtained a Fair Opinion without Exception (WTP) opinion by BPK-RI, where there are accounts in the financial statements that are presented incorrectly, due to several factors which among the causes are accounting information systems that are not effective. This data with the following explanation, accounting and reporting control system found with 2,156 problems in 523 local governments, the process of preparing reports is not in accordance with the provisions found in 418 local governments with 941 problems, recording has not been done accurately found with 813 problems in 421 local governments and inadequate accounting and reporting information systems found 351 problems in 241 local governments. Supported data such as the table presented below:

Table 1.1: List of The Problems

No	Problems	Number of local governments	Number of Problem
1	Accounting and Reporting Control Systems	523	2.156
2	The Report Preparation Process did not comply with provisions	418	941
3	The records have not been made and are not accurate	421	813
4	Inadequate Accounting and Reporting Information Systems	241	351

Source: IHPS-BPK-RI-2017

The research on the quality of public sector and business financial statements conducted by various researchers influenced by various factors including system issues, human resource issues, organizational issues and external issues, (Xu, Nord, Nord, & Lin, 2003). Other researchers stated that the factors determine the quality of financial statements including the board of directors, internal auditors, audit committees, external auditors, management teams, government bodies and systems, (Rezaee, 2002). Proof of what factors determine the quality of local government financial reports in this study using the approach internal, which is also used by the BPK -RI. Some factors used are the effectiveness of accounting information systems. This is supported by the results of research conducted (Sajady & Dastgir, n.d.2008), which states that the effectiveness of accounting information systems will be able to improve the quality of financial statements. inadequate accounting and reporting information on b ome local governments have been found from the results of audits of the Indonesian Republic's financial audit body (IHPS-BPK -RI, 2017).

The quality of financial reports, especially the regency /city governments in North Sumatra Province, has not yet received unqualified. The question why the quality of financial statements is not achieved by some local governments. This is supported by a statement from (Nasution, 2007) that the weaknesses of the financial system in local governments include disclosure of financial statements that are inconsistent and inadequate. The quality of financial statements requires information systems effective accounting. This

statement has supported by the opinions expressed (Pornpandejwittaya, 2012) that the quality of financial statements is believed to be improved by the effectiveness of accounting information systems.

The according (Chong & Chong, 2002) organizational commitment is a psychological tool for individuals in running the organization to achieve the expected performance. (Zeyn, 2011) have statement about the research on the quality of local government financial reports by adding organizational commitment as a moderating variable and (Ratifah & Ridwan, 2012) show the results have a significant effect towards the quality of financial statements. The independent variable the effectiveness of the accounting information system on the quality of financial statements as the dependent variable and organizational commitment as a moderating variable, with proof through testing and filling gaps highlighted focus on the quality of financial statements. The Examining more deeply about the factors in the District/City from regional device organization in North Sumatra with a wide area of regional authority and the variety of opinions obtained. The Qualitative characteristics required in (Peraturan Pemerintah, No.71 Tahun 2010) are relevant and reliably understandable and can be understood in the financial statements of local governments in the District / City Apparatus Organization in North Sumatra there are still those who obtain opinions than unqualified. The quality of financial statements is influenced by the effectiveness of accounting information systems, and organizational commitment can strengthen the influence of independent variables on the dependent variable.

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2. Literature Review

Research on the quality of financial statements conducted (Guthrie, 2006), using stakeholder theory which states that a very efficient way for companies to relate and communicate with their stakeholders who are seen as having an interest in controlling the company's strategic aspects is through reports finance. In the context of this research the focus of stakeholder theory attention to the quality of financial statements is the

responsibility of local governments to stakeholders for their interests in obtaining and obtaining information on financial management results. Factors affecting the quality improvement of financial statements include the effectiveness of the accounting information system must be met by local governments to meet the interests of stakeholders for information from operating activities by taking into account this factor, in line with the opinion that to improve the quality of financial statements an effective accounting information system is needed, (Pornpandejwittaya, 2012).

The quality of financial statements is financial information that is complete, transparent and not designed to obscure and mislead. Comprehensive measurement tools to assess the quality of financial reporting with qualitative characteristics that are medasar are relevant, reliable, and improve qualitative characteristics that are understandable, comparable and verifiable, (Van Beest, Braam, & Boelens, 2009) The quality of financial statements can be interpreted as complete financial information, transparent and not made to obscure and mislead users, (Jonas & Blanchet, 200). Understanding in terms of the meaning of the quality of a financial statement can be interpreted as financial statements that must meet the required quality where the financial information produced must be relevant according to its intended use, can be relied on, can be compared and can be understood by those who use it. According to the Republic of Indonesia government regulation (Peraturan Pemerintah, No.71 Tahun 2010) (No, 71AD), that the characteristics of financial statements are said to be quality that is meeting relevant, reliable characteristics, can be compared and can be understood.

The effectiveness of the Accounting Information System is a measure that illustrates the extent to which targets can be achieved by a set of resources that are set to collect, process and store electronic data into useful information and provide formal reports that are needed in quality and time, (Handoko, 2003). The accounting information system in the regional government is called the Regional Financial Information System (SIKD). Financial reports are prepared to meet the general purpose of presenting reporting entity information on: Assets, Liabilities, Equity Funds, Revenues, Expenditures, Transfers, Financing and Cash Flow. The quality of the system proposed, (Chenhall & Morris, 1986; Delone & McLean, 2003; Jogiyanto, 2005; Pollard, 2009; Wixom & Todd, 2005) namely reliability, flexibility, integration, accessibility and timeliness.

Organizational commitment is defined differently, (Mowday, Porter, & Steers, 1982; Reichers, 1985). Organizational commitment according to Griffin and Moorhead 2014 is an attitude that reflects the extent to which an individual knows and is bound to an entity. Organizational commitment as a power of someone in identifying their involvement in a part of the organization (Zeyn, 2011) Organizational commitment is a dimension of individual positive attitude in an organization that can be linked to performance, (Blombäck, Brunninge, & Melander, 2013; Chong & Chong, 2002; Wentzel, 2002).

Judging from the relationship of the individual as a member of the organization with his organization describes the degree level of the three elements forming organizational commitment, which is a measurement dimension to organizational commitment (Meyer, Allen, & Smith, 1993) affective commitment, which involves a feeling of individual attachment in the organization, continuance commitment, involving cost-based commitments associated with individuals in the organization and. normative commitment, involves the feelings of individuals in their organizations as an obligation to be in the organization.

Quality financial statements as an output of accounting information systems will meet the needs of management and even become an obligation in the framework of stewardship or for management in providing accountability to interested parties, (Pickett, 2005).

Research that states accounting information systems affect the quality of financial statements include (Sajady & Dastgir, n.d. 2008) stating accounting information systems make an increase in the quality of

financial statements. According to (Fardinal, 2013) the results of his research stated that the quality of accounting information systems can improve the quality of financial statements. The quality of financial statements will be enhanced by the effectiveness of the accounting information system.

According to (Igbaria, Zinatelli, Cragg, & Cavaye, 1997) problems that arise in the use of accounting information systems are also related to problems of aspects of individual behavior. According to (Otley, 1980) organizational commitment is a psychological tool in carrying out the organization to achieve the expected performance. Accounting information systems are built by the leadership involving employees who are selected and trained to operate the information system. And use the information held in preparing financial statements more Appropriate failure of the information system can be caused by employees who are trained and trusted, also leaders do not carry out oversight functions, who do not have high organizational commitment because they do not have awareness and responsibility for the goals of the organization.

3. Methods

This type of research causality is research that tests the effect of the Effectiveness of Accounting Information Systems on the Quality of Financial Statements and moderated Organizational Commitment. The independent variable is the Effectiveness of Accounting Information Systems and Organizational Commitment as a moderating variable and the Quality of Financial Statements as the dependent variable. The population of this study is the Regional Apparatus Organization (OPD) in North Sumatra, Medan City, and Deli Serdang Regency. The selection is based on the opinion that has been achieved by the Regional Government of the Regency / City in North Sumatra. Fair with Exceptions. This analysis is carried out at the Regional Apparatus Organization with high regional expenditure allocations each year and opinions that are won. The nonprobability sampling or census techniques, where all the population is sampled. Respondents in this study were PPD OPD, PPTK OPD, APIP, Accounting and Finance Staff at District / City OPD in North Sumatra. The data collection technique is using survey by questionnaire, ordinal measurement using a Likert scale, because the aim is to get information as a positive or negative answer to this research topic (Sekaran, 2000), where the answers are scored using 5 points namely: given a weighting of 1 = strongly disagree, weight 2 = disagree, weight 3 = less agree, weight 4 = agree, and weight 5 = strongly agree. The analysis for regression using SPSS application.

4. Results

From the SPSS model summary output, the size of adjusted R² is 44%, this means that the effectiveness of the Accounting Information System can be explained by variations of the independent variables

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,210a	,44	,39	3,26712

Results from the variables were analyzed using a one-way analysis of variance (ANOVA). The effectiveness of the Accounting Information System as an independent variable influences the quality of financial statements. From the ANOVA test or the F test, the calculated F value of 8,792 with a probability of 0.003. Because the probability is far from smaller than 0.003, the regression model can be used to predict the effectiveness of the Accounting Information System affects the quality of financial statements. As for the data that shows the information are as follows:

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	93,848	1	93,848	8,792	,003b
	Residual	2028,069	190	10,674		
	Total	2121,917	191			

The moderating is done by making interaction regressions, but moderating variables do not function as independent variables. The moderating variable shows that R² is 45% and adjusted R² is 40%, it indicates that the organizational commitment variable is a moderating variable. The data can be seen in the table below:

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,213a	,45	,40	3,26519

Results from the variables were analyzed using a one-way analysis of variance (ANOVA). The organizational commitment of moderating variable influences the effectiveness of accounting information systems on the quality of financial statements. From the ANOVA test or F test, the calculated F value is 9,026 with probability 0.003. Because the probability is far from smaller than 0.003, the regression model can be used to predict the organizational commitment of moderating variables. influence the effectiveness of accounting information systems on the quality of financial statements. As for the data that refer the information are as follows:

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	96,234	1	96,234	9,026	,003b
	Residual	2025,682	190	10,661		
	Total	2121,917	191			

5. Discussion

The Quality financial statements are the output of an effective accounting information system, it becomes an obligation in the context of stewardship in giving responsibilities to stakeholders, (Pickett, 2005). An effective accounting information system as an information system is viewed from the dimensions of the quality of the system with the indicator integration, as one of the strong indicators of the test results of this study, if linked seeing the effect on the indicators of the quality of financial statements with relevant characteristics that are timely. Research (Bremmer, Klam, Duhamel, Ben Hamed, & Graf, 2002) states that there is a technological relationship as a component of forming an effective accounting information system with the quality of financial reports. Computer system technology components as data processing of local government financial transactions are able to meet the pillars of financial information on time. This is in line with previous research that the effectiveness of accounting information systems can improve and directly influence the quality of financial statements, (Al-Hiyari, Al-Mashregy, & Mat, 2013; Fardinal, 2013; Sajady

& Dastgir, n.d.2008). Organizational commitment included as a moderating role in explaining the effect of the effectiveness of accounting information systems on the quality of financial statements. The demands of an ever-changing dynamic environment and factors of organizational commitment require individuals involved in the preparation of local government financial reports to conform to the required characteristics, always and immediately. The organization's commitment to talking about humans with their organizations and effective accounting information systems is one component of the organization that must be possessed, so that the adaptive behavior of individuals associated with accounting information systems with neglect, rigidity, inconsistency and ignorance about processing technology. Local government financial transaction data which is the main tool related to its task, is risky for the realization of the regional government financial reports. The results of research conducted (Jawad, 1997) states that the determinants of the success of the information system are influenced by human factors. In line with the statement (Otley, 1980), organizational commitment is a psychological aid for individuals carrying out their duties and responsibilities in the organization to achieve targeted performance. In this study that organizational commitment with strong indicators of affective commitment plays a role in supporting the increasing influence of the effectiveness of accounting information systems on improving the quality of financial statements. This research is in line with the research conducted (Suarmika & Suputra, 2016), which states that organizational commitment moderates the influence of the application of information systems finance to the quality of financial statements.

This study aims to show that the characteristics of Financial Statement Quality show significant value together with relevant, reliable, understandable, and comparable indicators that strengthen the quality of Financial Statements and no matter how strong the standardized and coercive rules will not succeed in improving the Quality of Financial Statements if there is no Organizational Commitment or with a low Organizational Commitment. It was found that the Accounting Information system would function better if implemented together with Organizational Commitment. One possible explanation could be given by (Pornpandejwittaya, 2012) who explored that the quality of financial statements is believed to be improved by the effectiveness of accounting information systems. For this finding. The effectiveness of the Accounting Information System is an important factor to be taken into account when preparing the Financial Statements, in line with one of the criteria required by the Indonesian Supreme Audit Board (BPK-RI) for statements of opinion on the quality of financial statements. It must also be considered that a synergistic network must be established with each individual in the Regional Apparatus Organization (OPD) in order to achieve high organizational commitment.

This study is discovered that the Integration of Organizational Commitment with the Effectiveness of Accounting Information Systems is important to meet the disclosure of financial statements that meet the quality so that fair opinions without exceptions (WTP) should be achieved and to be consistently met.

This research was developed from the research of (Sajady & Dastgir, n.d. 2008)), with the title "Evaluation of the Effectiveness of Accounting Information Systems". Research that suggests the effectiveness of accounting information systems causes an increase in decision making processes, internal more effective, the quality of financial statements and facilitate the transaction process. Research uses the independent variable quality of financial statements, internal control systems, management decision making and performance measures and the dependent variable effectiveness of accounting information systems with moderating variables of education level, work experience and education in 347 companies listed on the Tehran stock exchange. Based on the research method, this research was conducted with a change in the model that made the independent variable the effectiveness of the accounting information system with the dependent variable of the quality of financial statements and used the moderating variable of organizational commitment, in the public sector precisely at the regional government organization (OPD) of the regional government in North Sumatra, Indonesia. Up-grade years of data used in this study and the measurement mechanism chosen will

be different. Organizational commitment has not been much researched on the public sector in Indonesia, especially in the government of North Sumatra related to the quality of financial statements.

6. Conclusion

It was found that the Accounting Information system would function better if implemented together with Organizational Commitment. The effectiveness of the Accounting Information System is an important factor to be taken into account when preparing the Financial Statements, in line with one of the criteria required by the Indonesian Supreme Audit Board (BPK-RI) for statements of opinion on the quality of financial statements. It must also be considered that a synergistic network must be established with each individual in the Regional Apparatus Organization (OPD) in order to achieve high organizational commitment.

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