

Analysis of the Determinant Factor of Effectiveness of Accounting Information Systems Implementation (Survey at the Convection Industry Companies in Bandung)

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Abstract- The complexity of activities in a convection industry company will be difficult to do without an accounting information system, so a reliable and effective accounting information system is needed so that operational activities can be carried out properly, can facilitate business processes and company accounting and company goals can be achieved. The purpose of this study is to analyze the determinant factor of effectiveness of accounting information systems implementation. The research method uses explanatory research. Test data quality using validity and reliability tests. Based on the results of the study, it shows that the determinant factor of effectiveness of accounting information systems implementation at the convection industry in Bandung include data security, time, accuracy, relevance, variations in reports or outputs, physical comfort, quality of information and information technology.

Keywords: *The Determinant factor of Effectiveness of Accounting Information Systems.*

I. INTRODUCTION

Industrial companies can make a large enough contribution to economic growth, therefore industrial companies, especially the convection industry, are expected to achieve success in their business. One of the strategies to achieve the success of industrial business, especially the convection industry, is to have an effective accounting information system. An accounting information system is a collection of resources such as people and equipment designed to convert financial and other data into information (Bodnar, 2010). The effectiveness of the accounting information system is a measure that provides an idea of how far the planned target can be achieved from a set of resources that are arranged to collect, process and store electronic data then turn it into useful information and provide the required formal reports with good quality as well as a shorter time for users (Krisiani & Dewi, 2013).

The complexity of activities in a convection industry company will be difficult to do without an accounting information system, so a reliable and effective accounting information system is needed so that operational activities can be carried out properly, can facilitate business processes and company accounting and company goals can be achieved. According to Bodnar (2010) also according to the research results of Wower and Widhiyani (2012); Qashdina and Evayani (2018) which state that the effectiveness of the accounting

information system implementation includes 1). data security, 2). time, 3). accuracy, 4). relevance, 5). variations in reports or outputs, 6). physical comfort, 7). quality of information and 8). information technology.

Accounting information systems have been widely implemented by many companies and industries, one of which is the convection industry company, but there is still ineffective application of accounting information systems, such as the case in the industrial company PT. XYZ in the city of Bandung, where the executive team did not get accurate reports and were not timely in submitting their reports. When the executive team asked for something from the IT team, they often got the assurance of incorrect answers. The case that happened to the industrial company PT. XYZ in the city of Bandung shows the existence of an ineffective accounting information system due to inaccuracy, lack of quality information and not on time so that it can affect decision making. Based on this, it proves that an effective accounting information system is needed for every company and the convection industry in particular. The purpose of this research is to analyze the determinants of the effectiveness of accounting information systems implementation.

II. THEORETICAL BASIS

2.1 Definition of Accounting Information Systems

According to Azhar (2017), the financial information system is a collection (integration) of sub-systems / components, both physical and non-physical, which are interconnected and harmoniously work with each other to process transaction data related to financial issues into financial information.

2.2 Effectiveness of Accounting Information Systems

The effectiveness of this accounting information system consists of several indicators described by Bodnar (2010) and the research results of Wower and Widhiyani (2012) as well as the research results of Qashdina and Evayani (2018) which are as follows:

a. Data security

It is the level of the system's ability to anticipate if unexpected events occur that can disrupt the system's running process.

b. Time

This is the time speed required for the system to process into output both periodically and non-periodically.

c. Accuracy

This is the system's ability to process data with care and error free and can present information precisely and accurately.

d. Relevance

It is the data presented by the system in accordance with what is needed by the user.

e. Variation in reports or outputs

It is the level of the system's ability to create various reports so that these reports can be useful for information users.

f. Physical Comfort

It is a system capability level related to hardware capabilities and the environment that supports the system implementation process for both computer and user equipment.

g. Quality of Information

This is the level of the system's ability to produce information that is really useful and in accordance with expectations.

h. Information Technology

It is a computer technology used to obtain information supported by existing systems.

2.3 The objectives of accounting information systems

According to Mulyadi (2016), the objectives of accounting information systems include:

- a) To provide information for the management of business activities
- b) To improve the information generated by the existing system, both regarding the quality, presentation accuracy and information structure.
- c) To improve accounting controls and internal checks, namely to improve the reliability level of accounting information and to provide complete records of the accountability and protection of company assets.
- d) To reduce clerical costs in maintaining accounting records.

III. METHODOLOGY

The research method used in this research is explanatory research. According to Sugiyono (2012), explanatory research is research that explains the variables to be studied. In this study, the population is the Head of Accounting at the convection industry company in Bandung. The following is a list of names of the convection industry companies in Bandung that will be examined, namely:

Table 1. List of Convection Industry Company Names in Bandung

No.	Company name	Respondents
1.	PT. GFC TERPADU	5 People
2.	PT. GIRI ASIH INDAH SPINING & TEXTILES	5 People
3.	PT. GINATEX	6 People
4.	PT. GISTEX GARMENT DIVISI	5 People
5.	PT. GIZITATAPANGAN SEJAHTERA	5 People
6.	PT. GLOBAL KRIYA NUSANTARA	5 People
7.	PT. GLOBAL METALINDO ASIA, PT	5 People
Total		36 People

Source: Data Processed

The sample in this study was nonprobability sampling that is saturated sampling of 36 people. Test data quality by using:

1. Validity test
2. Reliability test

IV. RESULTS AND DISCUSSION

4.1 Validity Test

The validity test results are used with the help of SPSS 21 (statistical product and service solutions) software program. The results of the validity test conducted on all items of variable X and variable Y show valid, because it has a value ≥ 0.300 good for all items of the variable.

4.2 Reliability Test

The reliability test results are used with the help of the SPSS 21 (statistical product and service solutions) software program. The results of the reliability test conducted on all items of variable X and variable Y showed reliable, because it has a value of ≥ 0.700 .

4.3 The Determinant Factor of Effectiveness of Accounting Information Systems Implementation at the Convection Industry Companies in Bandung

The determinant factor of effectiveness of accounting information systems implementation at the convection industry company in Bandung include 1). data security, 2). time, 3). accuracy, 4). relevance, 5). variations in reports or outputs, 6). physical comfort, 7). quality of information and 8). information technology. This shows that the application of accounting information systems in convection industrial companies in Bandung has been effective, in line with the theory put forward by Bodnar (2010) and the research results of Wower and Widhiyani (2012); Qashdina and Evayani (2018).

The results of the questionnaire regarding the determinants factor of the effectiveness of accounting information systems implementation showed good, because the mean score was obtained of 4.08 where 4.08 was in the interval 3.41 - 4.20 in the good category.

a. Data security

Data security at the convection industry company in Bandung shows good because the results of the questionnaire have a mean score of 4.08, of which 4.08 is in the interval 3.41 - 4.20 in the good category.

b. Time

The time at the convection industry company in Bandung showed good, because based on the results of the questionnaire, the mean score was 3.79 which was in the interval 3.41 - 4.20 in the good category.

c. Accuracy

Accuracy at the convection industry company in Bandung proves good because the results of the questionnaire are 4.05, of which 4.05 are in the interval 3.41 - 4.20 in the good category.

d. Relevance

The relevance at the convection industry company in Bandung indicates good, where the results of the questionnaire prove the mean score of 4.08 which is in the interval 3.41 - 4.20 in the good category.

e. Variation in Reports or Outputs

Variation in reports or outputs at the convection industry company in Bandung shows good because the results of the questionnaire have a mean score of 4.07, of which 4.07 are in the interval 3.41 - 4.20 in the good category.

f. Physical Comfort

Physical comfort at the convection industry company in Bandung shows good, because based on the results of the questionnaire, the mean score of 4.07 is obtained which is in the interval 3.41 - 4.20 in the good category.

g. Quality of Information

Quality of information at the convection industrial company in Bandung proves good because the results of the questionnaire were 4.08, of which 3.79 were in the interval 3.41 - 4.20 in the good category.

h. Information Technology

Information technology at the convection industry company in Bandung indicates good, where the results of the questionnaire prove the mean score of 4.05 which is in the interval 3.41 - 4.20 in the good category.

V. CONCLUSION

The conclusions in this study indicate that the determinants factor of the effectiveness of accounting information systems impenetation in convection industrial companies in Bandung include:

- 1) Data security
- 2) Time
- 3) Accuracy
- 4) Relevance
- 5) variation in reports or outputs
- 6) Physical Comfort
- 7) Quality of Information
- 8) Information Technology

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