European Journal of Accounting, Auditing and Finance Research
Vol.3, No.2, pp.35-60, December 2015
Published by European Centre for Research Training and Development UK (www.eajournals.org)

EFFECT OF COMPETENCE USER INFORMATION SYSTEM, THE QUALITY OF ACCOUNTING INFORMATION SYSTEMS MANAGEMENT AND IMPLICATIONS INSATISFACTION USER INFORMATION SYSTEM (STATE OWNER IN SUMATERA SELATAN)

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ABSTRACT: *Accounting Management Information System (MAIS) is an information system generally. MAIS management accounting information system is an important part of the overall enterprise information systems. Management accounting information system development and application of management accounting information system, a human resources research important. Aim Accounting Management Information System (MAIS) to test the effect of the competence of the Quality Information System users MAIS and its implications for user satisfaction information systems to look for more specific information which helps to strengthen the information about strategic issues from informal sources. The research was conducted at 32 State-Owned Enterprises in the district and city in Sumatera Selatan. To avoid any misunderstanding of the users of information systems, have implications for the satisfaction of users of information systems, information systems User Competence is an important factor in the spread of management accounting information systems.*

KEYWORDS: User Competence, Accounting Information Systems Management, User Satisfaction

INTRODUCTION

Information is data that is processed , processed and arranged in such a way so as to give meaning to the user (Romney et al, 2009). Furthermore, O'Brien & Marakas (2011) revealed that the information is data used by the company as a basis for decision-making, where the data is raw facts that may represent measurements or observations of objects and events that are then converted into useful information for decision makers, Information quality accounting is used to help the users of information to make decisions that are beneficial (usefulness decisions) Baltzan , (2012 : 207 ; Gellinas , (2012 : 19). Information quality will improve the quality of management understanding in view of the changes that occur within and outside the organization so that it can quickly and accurately respond to changes arising (Azhar Susanto , 2008: 11). Information quality accounting can lead to decisions taken by the user is not qualified so can result in losses (Huang et al . , 1999).

ISSN 2053-4086(Print), ISSN 2053-4094(Online)

Meanwhile, according to Zaidi and Bouzidi (2010) quality information is the information that corresponds to the desired specifications of the user, and information that meet or exceed user expectations. Furthermore, according to Wilkinson (1999: 18) has a characteristic of quality information relevance, accuracy, timeliness, conciseness, clarity, quantifiable, and consistency. According to McLeod (2007 : 65) a quality information must have the characteristics of relevance, accuracy, timeliness, completeness. Morris and Chenhal (1985) states that the accounting information quality management includes Broadscope, Timelines, Aggregation, and integration. Azhar Susanto (2008 : 11) states the better the quality of information, the better the quality of communication in an organization that will better the integrity of the organization. Still according to (Azhar Susanto, 2008: 11) quality information will improve also the quality of understanding of the managers of the organization in view of the changes, if the decision is wrong then it will have a negative impact both inside and outside the organization that will quickly and accurately respond to changes arise. The wrong decision can in turn lead to additional costs, adding a longer time, lower the reputation of the organization, causing difficulty in identifying opportunities, as well as lost opportunities Baltzan , (2012 : 209).

Decision making is how the information system is a set of interrelated components that collect, process, store, and distribute information to support (Laudon and Laudon, 2012: 15). The information system also integrates sub-systems both physical and non physical are interconnected (O'Brien and Maracas, 2010: 26) and work together in harmony to achieve a goal of process data into useful information Azhar Susanto (2008: 52). Use of information systems will depend on the level of satisfaction of information systems (De Lone & Mc Lean, 1992, 2003). User satisfaction information system is an important factor in winning the competition Arief, (2007: 167). If the user of information systems often use information systems in performing daily duties then this condition indicates the user is satisfied on information systems. If the user is satisfied then he will use the information system as often as possible (De Lone & Mc Lean, 2003).

Thus the satisfaction of use of the system is a measure of the consumption of the receiver outputs on the information system will lead to the satisfaction of users of information systems can be measured with the attributes of users feel easy, feels helped and feel cared / attention (De Lone & Mc Lean, 2003) (Ahmed Elmorshidy, 2004). Size of user satisfaction information system shows the user response to receipt of the above information system (De Lone & Mc Lean, 2003). Further (Yaakov Weber & Nava Pliskin 1996) states that the intensity of the use of information systems show information system users feel satisfied with the service information system then this condition will indirectly have a positive impact on the effectiveness of the organization (Leila A Halawi , 2005).

In practice, masih` many problems that occur in management accounting information systems that are not integrated either on business or on a non- entity business entities. Information system management accounting applied to business entities such as happened in Indonesia Stock Exchange (BEI) system that is not integrated, such as network specifications, use of equipment, not in accordance with standarrisasi which refers to the governance standards Information Technology because it has not given satisfactory service (Sembiring , 2009). The problems that occurred in the Frisian Flag Indonesia (FFI), namely in terms of procurement of goods, shipping, until the transaction can not be done in an integrated manner consequently delay in delivery (Eka Suharto, 2009) .Another problem occurred on PTSP BKPM not provide services as well, look at

ISSN 2053-4086(Print), ISSN 2053-4094(Online)

the difficulty of one stop and one direction are applied electronically (Nasution, 2015). At entity non-business phenomenon applied to SOEs, namely the Ministry of Finance of the recording of inaccurate data and the process of preparing the report is not in accordance with the result in a bad system so that the recording is not accurate and the process of preparing the report is not in accordance with the result in wrong decisions of former Chairman of BPK RI (Hadi Purnomo, 2012). Furthermore, the former chairman of the BPK (Hadi Pormono, 2012) find problems in the Ministry of PAN poor resulting decisions salah.Dari the findings above, it can be concluded that the different information that is information that is not qualified. Thus, various companies are increasingly aware that the quality of information systems and the quality of working life, both can be enhanced by taking the approach that is centered on personal (Kendall & Kendall, 2011: 9).

Knowledge is a mix of previous experience, insight, and competence that make up memory were organized (Zikmund et al, 2010: 22). In terms of capabilities , Robbins (2007 : 51-54) says that the ability of an individual's capacity to operate various tasks easily and meticulously composed of intellectual ability and physical ability. This is in accordance with the said Whitten and Bentley (1998 : 7), that the information system is an arrangement of people, data, processes, interfaces, networks, and technology interact to support and improve business operations, also supports problem solving and decision making for the needs of management. The information system used a framework by using physical resources to change the economics of data into financial information referred to by the accounting information system (Wilkinson, 1989: 4).

Disclosed by Banker et al (1990) when the quality information available, the company will benefit in terms of reduction in labor costs, reduce waste generation, efficient in using the machine, and lower inventory costs, thus, the quality information (ie, accurate, complete, and relevant information) will lead to control costs better products and improve the efficiency of the company (i.e, increase profits, improve the efficiency of decision-making).

Management accounting information system is an important part of the overall enterprise information system (Sacer et al . , 2006: 59), because the information system

Management accounting is a process that generates information for management (Prasanna Raghavendra, 2012), regarding pricing, costs and cash flow and to assist the consideration of operational and strategic programs in the long term in a dynamic environment and competitive (Mitchell et al. , 2000), System management accounting information together with information systems in general are able to support and serve the purpose of corporate strategy (Kaplan , 1984; Naranjo - Gil & Hartmann, 2007), can also be used to provide a competitive advantage companies (McLeod & Schell, 2009: 51). The use of management accounting information systems management to seek more specific information that helps them to strengthen information on strategic issues from informal sources (Heidmann et al, 2008).

Thus, the development of management accounting information systems and the application of management accounting information systems, human resources is something that is important, because if the resources are not enough qualified, the application of the system does not follow the expected development of the procedure (Tait and Vessey , 1988).

ISSN 2053-4086(Print), ISSN 2053-4094(Online)

User Competence Information Systems

Competence is a level of performance that demonstrate the effective application of knowledge, skills and management (Funk , 2005: 33). Yukl (2010 : 419), stated that the main competence is the knowledge and ability to perform certain activities. The main competence usually consists of a combination of technical expertise and skills of application. Users of enterprise information system is a resource that can provide a real contribution in achieving strategic objectives and achieve competitive advantage, this applies when the user can actively participate in the development and practice of end-user computing (McLeod & Schell , 2009: 101).

Furthermore, Bernardin (2010: 522) also defines competence as a collection of knowledge , skills , or abilities . More in-depth explanation of competence have been raised by psychologists. Marshall (2003:39) explains that : " competence is the basic characteristics of a person that allow it to give superior performance in a job, role, or a particular situation." According to Marshall (2003 : 41), the competence is divided into two main categories, namely the threshold competencies and differentiating competencies. Threshold competencies include skills and knowledge, while differentiating competencies include social role or the professed values, self-image , character and motive . Inside the company , the employee is a resource and as an end user of a system (Warren et al , 2009: 496).

In general competencies are statements that are based on the ability of what one does and the idea of educating (Foskett & Lumby , 2003: 37). Meanwhile , Makhijani (2009 : 94) says competence is proven to encourage personal characteristics that are superior job performance and establish a causal link between certain behaviors and achieve success. A core competency is the knowledge and ability to carry out activities of a certain type , in which a core competency

usually involves a combination of technical expertise and skills of application (Yukl , 2010: 419). This is in line with the said Funk (2005 : 33) that competence is a level of performance that demonstrate the effective application of knowledge, skills and management.

Referring to the definition of competencies and characteristics of the competencies that have been raised , it can be concluded that the competence of human resources concrete and more tangible in the form of knowledge and skills that are used as dimension measurement of competency in this study (Spencer & Spencer, 1993 : 9 ; Yukl, 2010: 419). Knowledge. Knowledge in essence is all what we know about everything that is mental wealth repertoire that directly or indirectly enrich our lives (Jujun Suriasumanteri , 2010: 104)

According to McLeod & Schell (2007 : 81) Knowledge is something that can be learned , whether it is through the eyes of a formal course or through its own efforts such as reading and observing (knowledge is something that can be learned, either through a formal course of study or through such individual Efforts as reading and observation). Meanwhile Zikmund et al , (2010 : 22) says" Knowledge is a blend of previous experience, insight, and the data that forms organizational memory", which means that knowledge is a mix of previous experience, deep understanding, and data that make up memory is organized.

In the context of information systems, knowledge is the awareness and understanding of a range of information and how to make the information more useful to support a particular task or to take

ISSN 2053-4086(Print), ISSN 2053-4094(Online)

a decision (Stair & Reynolds , 2010: 6) . In line with the submitted Avison & Fitzgerald (2006 : 27) that knowledge is the accumulation of information and contains the ability to use information effectively for specific purposes (knowledge is accumulated information and contains the ability to use information Effectively for particular purposes) . This type of knowledge that allows one to contribute in the development of information systems , including computer science , information science , the basics of business, system theory, the process of development of information systems and modeling of information systems (McLeod & Schell , 2007: 81).

Thus managers, especially the general manager must have a basic knowledge of information systems to make decisions that have serious implications for business (Pearlson & Saunders, 2010: 9). Skills. Management skills possessed can customize individual needs with the needs of the organization so that the goal can be met (Mullins, 2005: 335). Skills that are expected of human resources within the organization consists of conceptual skills (Conceptual Skill), Interpersonal Skills (Interpersonal Skill) and Technical Skills (Technical Skill) (Daft, 2010: 10-12). Meanwhile, the said ability is the capacity of an individual to perform a variety of tasks in a work (Robbins, 2007: 51-54), which consists of: (1) intellectual ability is the ability required to perform the mental activities. (2) physical ability is the ability required to perform tasks demanding stamina, dexterity, strength, and similar skills. Referring to the definition disclosed by Spencer & Spencer (1993 : 9), showing the five characteristics of competence . Five of these characteristics can be used to measure the dimensions of competence (Spencer & Spencer , 1993: 9), namely :

1) Motives (motif) .
2) Traits (character) .
3) Self - Concept (concept of self) .
4) Knowledge (knowledge) .
5) Skill (skill) .

Motif, character, and self-concept is the competence of the central (central competencies) that are relatively difficult to develop , while the knowledge and skills referred to the competence of the surface (surface competencies) , which is relatively easy to develop, in line with Moeller (2011 : 161) and Stewart & Brown (2011: 22) . Motives , character and self-concept is the competency of individuals who are " intent " that pushed for the use of the knowledge and skills possessed . Because competence fostered by motiv , characte , self-concepts, knowledge and skills, the competence affect behavior and therefore affect performance (Spencer & Spencer, 1993: 9) . Based on the definition and the dimensions or characteristics of user competency information systems mentioned above , the dimensions used to measure the competence of users of information systems in this study refers to the dimensions or characteristics proposed by Spencer & Spencer (1993 : 9), are :

1) Knowledge (knowledge) .
2) Skills (skills) .

As an indicator of each manager's competence characteristics are:

1) Knowledge (knowledge) , consisting of :
(a) formal education (McLeod & Shell , 2007: 81) .
(b) Have experience (Zikmund , et al . , 2010: 22)
2) Skills (skills) , consisting of :

ISSN 2053-4086(Print), ISSN 2053-4094(Online)

(a) Has the ability to understand the specific assignment (Daft , 2010: 12) .
(b) Has the ability to complete certain assignments (Robbins and Sanghi , 2007: 51) .
(c) Following training on an ongoing basis (Hsieh , et al . , 2012) .

Quality Management Accounting Information Systems

Management accounting information system according to Belkaoui (2002 : 9) in the book Behavioral Management Accounting management accounting information system defines as".... the set of human and capital resources with in the organization that is responsible for the production and dissemination of information deemed relevant for internal decision making ".

The definition can be interpreted a management accounting information system as a collection of human and capital resources in an organization that is responsible for meghasilkan and disseminate information that is considered relevant for internal decision making. Thus , management accounting information system has a broad scope which allows managers to memperolehinformasi required definition in economic decision-making that is successful in the long janka (Hoque, 2003: 6) . According to Azhar Susanto (2008: 22) quality is the match between the specification is needed compared to the specifications generated (used) by the company . Wikinson et al . (2000 : 6) argues that " a system is a unified group of interacting parts that function together to Achieve its purposes" implies that the system is a group of parts / sub-systems that interact to achieve a goal

Subsequently (Atkinson et al , 2012: 3) menyabutka scope of the accounting related to the role of management such as planning, controlling, and organizing. Planning costs include planning activities include information projected revenues and expenses , production planning that requires information resource availability and usability of various kinds of products made organization. Control activities focused on the measurement and evaluation of performance to achieve organizational objectives , the information necessary to cover the cost of producing a product that has been reached , the revenue contribution organizational units to the overall revenue of the organization and time spent. (Atkinson et 2012: 4) . Here Azhar Susanto (2008 8) states the role and functions of information systems, namely :

1) Support the activities of daily

Company to remain in existence must operate with pass a number of business activities which are called transaction .

2) Supporting the decision making process.

Management accounting information systems provide the information required in the decision making process .

3) Helping manage perusahaandalam meet jawb responsibility to external parties .. Each company fulfill legal responsibilities .

Bentley and Witten (2007 : 6-) mengekan that existing information systems " transaction processing systems, management information system information systems, decision support system executive information systems, expert systems, communications and collaboration systems

ISSN 2053-4086(Print), ISSN 2053-4094(Online)

and offce automation system. In particular , the company's management information system is an information system that provides information in the form of reports and prepared for managers and various stakeholders (O'Brien & Marakah , 2008: 14) . This is similar in the sayings (Bentley and Whitten , 2007: 6) that the management accounting information system is an information system that provides the data for the benefit of managers in business.

The main function of an information system is to produce information. The information generated can be categorized into two (2) main types of information management information and accounting information . Akunatnsi information is information berubungan with accounting and financial issues in suatuperusahaan . In view of its function, accounting marupakan service activity to provide qualitative information that is keangan teutama, which is used in the decision-making decision-making , mengutup AICPA accounting definition as follows : " Accounting is a service activity , Its function is provide quantitative information, primary financial in nature, abaut economic entities that is intented to be useful in making economic, in making reasoned choice among alternative courses of actions"

Based on the above definition , it can be concluded that the accounting is a service activity that serves to provide qualitative information about the entity's economic financial information that will be used for the selection of the basic decisions of the various alternatives . Indicators of successful implementation of information systems, indicators are often in the lift is on the accuracy and effectiveness of information systems as a measure of success (Delone & Mc Lean , 1992) studies De Lone and Mc Lean (1992) has extended the concept of measurement of success penereapan accounting information systems to produce six dimensional success of an information system consisting of : (1) the quality of the system (2) the quality of information (3) the use of (4) user satisfaction (5) the impact on individuals (6) the impact on the organization.

Further definition and Accounting Management Information System according to Horngren Sundem and Stratton (1999: 5) is an information system used by a company in which include financial and non-financial information. As according Horngren et al. (1999: 5) management accounting information systems was "The process of identifying, measuring, accumulating, analyzing, preparating, interpreting, and communicating information that helps managers fulfil organizational objective". According to Wilkinson (1989: 4) understanding of accounting information systems are: Accounting Information System can be defined as an integrated framework within a firm that employs physical resources to transform the economic of data into financial information for (1) operating and managing the firm's activities, and (2) reporting the firm's achievements to interested parties. Wilkinson explains the accounting information system as an integrated framework in the companies that use physical resources to change the economics of data into financial information, such as to operate and manage the company's activities also reported achievements of the company to interested parties. The same opinion regarding the definition and system management accounting information disclosed (Hansen and Mowen, 2007: 4) that: "Themanagement accounting information system are processes, they are Described by activities such as collecting, measuring, storing, analizing, reporting, and managing information ".

And the opinions of the above can be said that the Quality of Accounting Information Systems Management is an information system that produces output (output) by using the input and through various processes required with results that can meet the needs of stakeholders /

ISSN 2053-4086(Print), ISSN 2053-4094(Online)

stakeholders in decision-making to achieve organizational goals . Azhar Susanto (2008 : 84) says that the accounting information system management is an integration of various components / subsystems in harmony to process data into information . While the role or function of management accounting information systems are :

a. Supporting the daily activities . Accounting information systems to handle the transaction accounting and management accounting information systems to handle the transaction data that is not addressednaccounting information system.

b . Supports the decision-making process. Management accounting information systems provide the information required in the decision making process. Decisions must be made in relation to planning and controlling activities of the company.

c . Assist the company in meeting its responsibilities to external parties. Each company must fulfill legal responsibilities. One important responsibility is to provide information to users outside the company.

Furthermore, Azhar Susanto (2008: 8) describes the grouping of management accounting information systems, as follows:

a. Storekeeping, which contains information that describes the activity of the past presented in the form of financial statements

b. Attention Direction, which contain information that can be of interest to users of information such as a report variant that describe the performance of the supposed irregularities.

c. Decision Making, which contains information pertaining to the future such as forecasting which includes annual plans, strategic plans, and alternative decisions. Hansen and Mowen (2007: 4) states that the purpose of management accounting information system are:

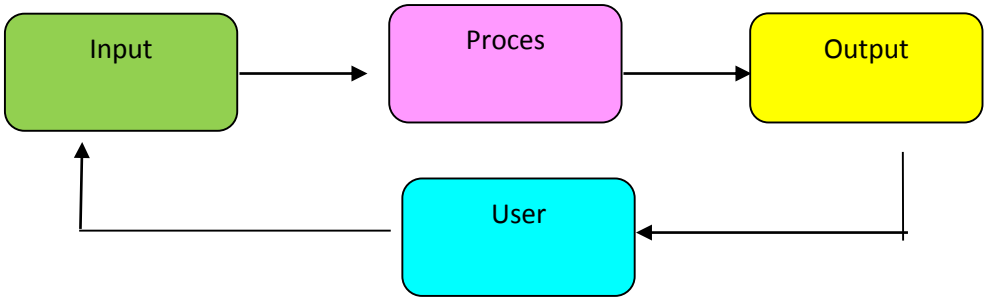
1) Providing information that is used in the calculation of cost of services, products, and other desired destination management.

2) Providing information that is used in the planning, control, evaluation, and continuous improvement.

3) Provide information for decision making

ISSN 2053-4086(Print), ISSN 2053-4094(Online)

Economic Even Collection bhh
Measurement
Storage
Reporting
Management



Source : Hansen and Mowen , 2007: 4

Figure 2.1 . Operational Model of Information Systems Management Accounting

Management accounting information system is not bound by any formal criteria governing the nature and process input or output even , detachment is adjusted at the goal management (Hansen and Mowen , 2007: 4) . In Husus explained that the accounting information management systems provide the information necessary to meet tujuanmanajemen in particular , namely :

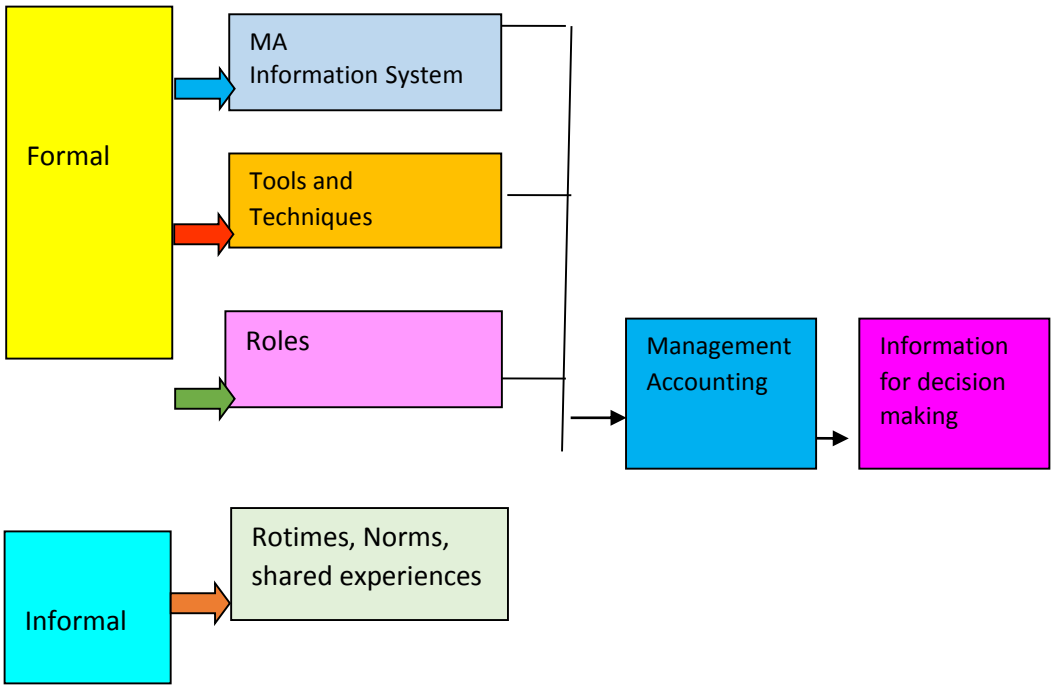
1) Providing information about the cost of services , products , and other objects of interest to management.

2) To provide information for planning , control , evaluation and continuous improvement .

3) Provide information untukpengambilan decision .

Of the destination system management accounting information above, it can be said that a system should serve at least one goal, but it can also serve several purposes at once, serve the purpose , is justification fundamentally, when the system stops to serve the purpose, it must be replaced (Hall 2011 : 5). Thus the accounting information system management in need sebaga a guideline of the accounting information system, as well as to carry out the functions of management accounting , where accounting management in general is a subsystem of accounting information systems Belkaoui (2002 : 9) that " Management accounting system is Generally a subsystem of the accounting information system ... the relationship with the management accounting management accounting information system affirmed in the following figure :

ISSN 2053-4086(Print), ISSN 2053-4094(Online)



Source : Burs et al (2013 : 7)

Figure 2.1.Formal and informal components Management Accounting

From Figure 2.1 . above , it can be explained that the management accounting within the organization is a combination of various components, so as to make accounting Management of providing information for decision making within the organization. Formally, the management accounting consists of three (3) components , namely management accounting information system : hardware and software that facilitate data collection and processing of information . Management accounting techniques a calculative methods that enable organizations to make the structure of their problems and provide an alternative action. The role of management accounting : the way in which are involved in decision making.

To measure the success and implementation of management accounting information system can use the D & M model that contains six dimensions of success factors (DeLone and McLane, 2008) :

1. System quality: the desirable characteristics of an information system. For example: ease of use, system flexibility, system reliability, and ease of learning, as well as system features of intuitiveness, sophistication, flexibility, and response times.

2. Information quality: the desirable characteristics of the system outputs: that is, management reports and web pages. For example: relevance, understandability, accuracy, conciseness, completeness, understandability, currency, timeliness, and usability

ISSN 2053-4086(Print), ISSN 2053-4094(Online)

3. Service quality: the quality of the support that system users receive from the IS department and IT support personnel. For example: responsiveness, accuracy, reliability, technical competence, and empathy of the personnel staff. Servqual, adapted from the field of marketing, is a popular instrument for measuring IS service quality.

4. System use: the degree and manner in which staff and customers utilize the capabilities of an information system. For example: amount of use, frequency of use, nature of use, appropriateness of use, extent of use, and purpose of use.

5. User satisfaction: users' level of satisfaction with reports, web sites, and support services. For example, the most widely used multi-attribute instrument for measuring user information satisfaction can be found in Ives et al

6. Net benefits — the extent to which IS are contributing to the success of individuals, groups, organizations, industries, and nations. For example: improved decision making, improved productivity, increased sales, cost reductions, improved profits, market efficiency, consumer welfare, creation of jobs, and economic development.

Similar opinion was also expressed by Belkaoui (2002 : 5) about the indicators of management accounting system : Relevance / mutuality of objectives, Accuracy / precision / reliability,Consistency/comparability/unifor,Veriflability/objectivity/neutrability/tracebility,Aggregation,Flexibility/adaptability,Timelines,Understandability/acceptability/motivation/fairnes

And opinions and the above statement can be said that the dimensions and Quality Management Accounting Information Systems are as follows : Integration, Flexibility, Reability, Effisient .

1) . Integration . A set of components and formal procedures that are related to each other (Azhar Susanto , 2009: Sair & Reynolds , 2010) Integration refers to the process of building a new system by combining the package software , the old system that existed at this time , and the new software (Dennis , 2009: 254) .

2) Flexible . The design should be useful for all those who will require as a result pengebangan business , including customers and programmers . (Kendal and Kendal , 2011: 169) .

3) Reability. State system to measure the reliability of system operation (Ong et al, 2009), in which the reliability of the system focus on the extent to which users can assume that the system will be available for users to use (Dennis et al, 2009: 28). Reliability

system provides assurance that an organization's information system has been designed to provide reliable information for retrieval decision (Bagranoff et al, 2010: 20).

4) Efficient. Proces size that combines input and output in the company's operational efficiency in the call. (Bayangkara, 2008: 13) .Some processes can be incorporated into a program for efficient processing. For example, if a series of reports will need to use the same amount of input file, they can use it together, it will save time computer run (Kendal and Kendal, 2011: 207). Efficient means according to Kendal and Kendal specifically, also said that an efficient information system is a fast response time, efficient data storage of an information system that is in use.

ISSN 2053-4086(Print), ISSN 2053-4094(Online)

User Satisfaction Information Systems

Specifically satisfaction of users defined as " .... the extent to the which users believe that the information system avaible to them meets Reviews their information regquirement " (Ives et al , 1983) . Furthermore, according to Ong et al (2009) definition of user satisfaction is

" ... The exted to the which an individual 's attitude influences the gap between expectations and the perceived performance of the system " The same thing dictated Rainer & Harrison (1998 : 376) says " and users satisfaction is an individual 's attitude toward the use of computers , spanning all required computer - related activities or Necessary to Accomplish one ' s job.Untuk measure user satisfaction it is quite difficult because the interests of the various parties of the users of information systems are diverse. Many researchers do research to find the most appropriate measure to determine the dimensions of user satisfaction

According to Laudon and Laudon (2005 : 9) , the information system is a harmonious integration of the various components supporting broadly grouped into the organization, management and technology . In detail , O'Brien & Marakas (2008 : 9) states that the information system is an integration of human, hardware, software, databases and networks. The main function of an information system is processing the data into information. Information is basically a resource as well as plant and equipment . Accounting as an information system to identify, collect, and communicating economic information about a business entity to a variety of people

According to Bentley and Whitten (2007 : 9) , the system includes external users (customers, suppliers, partners, and employees) and internal users (clerical and service workers, technical and professional staff, supervisors, middle managers and executive managers) .

Introduced size or major dimension in measuring user satisfaction , namely (1) the quality of product information , (2) the level of knowledge and involvement of the users who mengkonotasi proactive stance in participating with an information service function or in development system, and (3) the attitude of the staff and waiters EDP. Based on the opinion of the above it can be concluded that the dimensions of user satisfaction measurement system is useful information , help, and attention. User satisfaction is the criterion most frequently disclosed and used as a measure of whether an enterprise information system is successful or not . The satisfaction of users of information systems from the perspective of the user , that meet user expectations. (Fisher, 2001). Output will impact both on individuals when the user is satisfied of the quality information that is generated by the quality system (Delone & McLean 1992.2003 : Stair & Reynolds , 2010: 74

Users Competence influence on the Quality of Accounting Information Systems Management

Competence of human resources (personal / user) information system is an important factor in the success of accounting information system (Daoud & Triki , 2013) . Human resource competence consists of knowledge , skills and abilities (Yukl , 2010: 419) . If the human resources involved are not qualified, then the information system can not follow the normal procedure in a company's development (Tait and Vessey , 1988) . Results of research conducted Thong (1999) have proven knowledge of employees about the information system becomes a deciding factor to improve the

ISSN 2053-4086(Print), ISSN 2053-4094(Online)

quality of information systems within an enterprise . Sedera et al (2010) also said that knowledge has a positive relationship with the success of business planning information systems .

Thus, the knowledge, skills and ingenuity of individual staff involved will be very important (Ward & Peppard, 2002: 529), because of personal competent as important as information systems appropriate for the company (Xu, 2009). Combining the knowledge and expertise of users leads to a better solution (Laudon and Laudon, 2012: 541). So that information systems can benefit an organization if employees contribute knowledge (O'Brien & Maracas, 2010: 68) The results of another study found that the use of information systems can dipegaruhi because of the ability of personnel in the development of information systems (Choe, 1996). May be advantageous for the company to have at least one personnel with high ability in accounting information systems that are used in the company, where the presence of personnel can help other users to use the system with the correct information (Soegiharto, 2001). The successful implementation of accounting information systems can be described as a series of complex, interconnected activities require participants to have the technical and managerial skills to solve problems that arise (Zulkarnain Muhammad Sori, 2009).

Effect of Accounting Information Systems Management , Information Systems User Satisfaction.

Basically relationship attribute the intensity of use of information systems and user satisfaction is 2 (two) influence on each other . It means that if users feel satisfaction over the implementation of the information system then indirectly users will often use the system , otherwise if the user always uses the system will result and increase the satisfaction of the users of information systems. According to (Doll & Torkzadeh 1988), the satisfaction of users of information systems seen from five (5) dimensions, namely the content, accuracy, format , ease of use and time. Conclude that the information system user satisfaction can be measured by three (3) dimensions that help, useful and attention. Based on the opinion of the above it can be concluded that the dimensions of user satisfaction measurement system information is helpful, useful and attention (Leila H Halawi , 2005)

Dimensions help users be seen from the information system users, it helped , easy and friendly system . Use of information systems is felt useful if easy to collect data and make decisions. Dimensions attention characterized by that error and request a new fast output response. When users get what is desired in line with expectations would cause to feel satisfied with the information services system . On the other hand, the research results (Leila H Halawi 2005) concluded that user satisfaction is measured by 3 (three) dimensions helpful, useful and attention.

The more often users use the information system then this may show that users are satisfied. And vice versa satisfaction of users of information systems can also cause users to always use information systems to assist in carrying out their duties .

Both of these will each be the cause . In another study conducted by (Emad Y Aldaijy 2004) , the intensity of the use of information systems is measured with four (4) dimensions , namely the time required by users , frequency of use of information systems, self-control on the use of information systems and the number of applications that can be operationalized . As the course is expected that the existing system fast response and short perceived access .

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Method of collecting data

In a field study (field study) data collection will be done by using a questionnaire . The questionnaire is a set of written questions were formulated prior to recording Uma respondents have now, (2010 : 197) the questionnaire will be distributed directly to all the selected sample and there is also the use of postal services (mail survey). Each unit of analysis will be sent 3-4 questionnaire consisting of :

No	Division / section	Respondents
1	Finance	Finance Manager Ka Division / Section Ka / Ka Sector / Supervisor
2	Accounting	Accounting manager Ka Division / Section Ka / Ka Sector / Superviso
3	Purchasing and Logistics / Procurement	Purchasing managers Ka Division / Section Ka / Ka Sector / Supervisor

Sampling Techniques Research

In this study, the sampling technique used was cluster sampling , sampling technique is used as a heterogeneous category of company (have now and Bugie , 2014: 258). Thus, cluster sampling divides the population into several sections so as to form small groups and then from several groups were taken randomly used as a sample (Khotari , 2004: 65) or to determine the minimum sample used as a whole, this study used simple random sampling . According Sugiyono (2011 : 122) that the simple random sampling technique sampling is done at random members of the population regardless of the strata that exist in the population. Minimum number of samples can be determined using the formula Slovin (Husein Umar , 2005: 78) , namely :

$$n = N/1+N(e)2$$

Description :

n = Sample size,

N = Population,

e = The degree of error is still within the tolerance limits

By using simple random sampling formula above , then the number of companies which become the minimum sample study as many as 46 state-owned companies . After a specified minimum number of samples required , then set the minimum sample based on the category of companies, the results of field surveys it turns out the number of samples in return only 32 state owner . The advantages of using sampling techniques "cluster sampling " (Singh , 2006) is a good representative of the population , an easy method, a method that is economical, practical and easy to apply in education, and research results can be used as an objective conclusion.

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Respondents Answer Frequency

To measure each of the variables used by pernyataan¬pernyataan questionnaire tailored to the concept that was built . Variable Competence Users Information Systems is measured by 9 statement by the range of the lowest score one and the highest grade five (5), variable Organizational Culture measured by 10 statement variable quality of management accounting system is measured by 11 statements and User Satisfaction Information System measured by 7 statement item , which all variables has particularly low value ranges 1 and the highest grade 5. the total value of the statements and persntase respondents can be seen in the following table :

Table 4.1 . Respondents answer frequency

No	Variables	The highest score	item Statement	Total Value Maximum	Total Score respondents	Percentage answer respondents	Interpretation
1	User Competence Information Systems	**5**	**9**	4320	3356	77.69%	
2	Sist Quality MAIS	**5**	**11**	5280	3972	75.23%	
3	Satisfaction user	**5**	**7**	3360	1038	30,98%	

Source : Primary Data processed

User Competence Information Systems

From the above table can be explained to a variable Competence Information System User has a total maximum score or value criterion (if each item gets the highest score) is 4320 (the highest value of 5 x number of statements 9 x the number of respondents 96) . Total score data collected from respondents for 3356 , thus interpreted If the value of 77.69 % included in the category of Very Good .

Accounting Information Systems Management

The variable quality of management information systems akuntanasi have a total maximum score or value criterion (if each item gets the highest score) is 5280 (the highest value of 5 x number of statements 11 x the number of respondents 96) . Total score data collected from respondents for 3972 , thus Accounting Management Information System has value, namely (3972 : 5280) x 100 % = 75.23 % of the criterion specified . If interpreted value of 75.23 % including the very good category.

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User Satisfaction Information Systems

For variable User Satisfaction Information System has a total maximum score or value criterion (if each item gets the highest score) is 3360 (the highest value of 5 x number of statements 7 x number of respondents 96) . Total score data collected from respondents for 1038 , thus the involvement of users have a value , namely (1038 : 3360) x 100 % = 30.98 % of the criterion specified . If interpreted value of 30.98 % included in the category of Less satisfied .

Description of Respondents

Respondents are operational managers in SOEs that exist in the city and its vicinity . Samples were determined using simple random sampling after the company met the criteria expected. Details of the respondents can be seen in the following table :

Table. 4.2 Number of Respondents

No	Description	Total	Percentage
1.	The number of Company Research	46	100%
2.	Company number who returned the questionnaire study place	34	73,91 %
3.	The company number who answered a questionnaire study	32	69,56 %
4.	The number of questionnaires distributed	40	86,95 %
5.	The number of questionnaires returned	32	69,56 %
6.	The number of questionnaires that can be processed	32	69,56 %

Source : Primary Data processed

Based on the table above, it can be described that the company as a research adnlah 46 companies with 46 operational managers as respondents. The number of respondents who returned the questionnaire by 32 respondents or 69.56% of the number of study places as many as 36 companies, or 88% of questionnaires were returned. And kuesioer the back can be processed and interpreted and considered sufficient to represent the population. This is reinforced by the statement Roscoe in sekaran (2009: 160) "sample size of more than 30 and less than 500", also said to be "in the study multivariate sample size should be several times darijumlah variables in the study (preferably 10 times the number of variables). This study has a sample size of more than 30 and the number of variables as much as 3 variables that are qualified analysis.

And questionnaires can be processed, the number of female respondents as many as 6 respondents or 18.75% and male respondents as many as 28 respondents or 81.25%. The age range of the respondents who answered the questionnaire and which can dio1eh as follows:

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Table 4.3 Respondents Age

Age Range	female	Man	% female	% Man	% Total
<24					
25 — 32	2	3	0,2 %	0,3 %	5 %
33 — 40	15	25	15 %	25 %	40 %
41 —48	15	30	15 %	30 %	55 %

Source : Primary Data processed

And tables can be explained that the age of the respondents aged between 41 months to 48 years were dominated uaia filling out the questionnaire with a total amount of 75 % or 24 respondents , followed by the age range only between 33 years to 40 years sebayak 5 respondents or 15.6%

Test Validity

According to Anwar Saefuddin (1997 : 158) , the item in the questionnaire is valid if the correlation with the total score is positive and the magnitude of 0.3 and above . If there are factors or items that have correlations below 0.3 then these factors are not valid and then removed from subsequent analysis . Validity testing is done by correlating the score of each item with the total score. Statistical techniques were used to test the validity correlation Pearson Product Moment . Calculations performed using SPSS software ver . 20 for Windows . Here is presented a resume counting results for testing the validity of research instruments for each variable and its items

Table. 4.4: First Validity of Test Results Information System User Competence

No	Correlation	Rated R limit	Description
1	0,742	**0,3**	**Valid**
2	0,765	0,3	Valid
3	0,644	0,3	Valid
4	0,613	0,3	Valid
5	0,690	0,3	Valid
6	0,675	0,3	Valid
7	0,729	0,3	Valid
8	0,686	0,3	Valid
9	0,646	0,3	Valid

Source : Primary Data Processed

Above 4.4 based table it can be concluded that all the items of the instrument statements about Information System User Competence variable is declared valid for use in the processing and analysis of data , because all the correlation value is greater than the criterion (0.3) , so that the validity fulfilled.

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Table. 4.6: Third Test Result Validity Accounting Information Systems Management

No	Correlation	Rated R limit	Description
10	0,748	0,3	Valid
11	0,506	0,3	Valid
12	0,503	0,3	Valid
13	0,736	0,3	Valid
14	0,392	0,3	Valid
15	0,645	0,3	Valid
16	0,734	0,3	Valid
17	0,719	0,3	Valid
18	0,894	0,3	Valid
19	0,692	0,3	Valid
20	0,442	0,3	Valid

Source : Primary Data Processed

4.6 According to the table above it can be concluded that all the items of the instrument statements about Management Accounting Information System variables declared valid for use in the processing and analysis of data , because all the correlation value is greater than the criterion (0.3), so that the validity fulfilled.

Table. 4.7: Fourth Validity of Test Results Information System User Satisfaction

No	Correlation	Rated R limit	Description
21	0,890	0,3	Valid
22	0,898	0,3	Valid
23	0,878	0,3	Valid
24	0,731	0,3	Valid
25	0,865	0,3	Valid
26	0,461	0,3	Valid
27	0,425	0,3	Valid

Source : Primary Data Processed

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Table 4:14 .: coefficient between variables Y - Z

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.552	2.096		2.649	.013
	Y (Information Systems Management Accounting)	.156	.059	.432	2.626	.013

a. Dependent Variable: Z (User Satisfaction Information System)
Source : Primary Data Processed

From Table coefficients can be seen the results of statistical tests to PZY , where the results can be seen in the value of the beta standardized coefficients (PZY) of 0.432 with a significant value of 0.013 , which means that the Accounting Information Systems Management has a significant positive effect on the User Satisfaction Information Systems as the alpha value which have been set at 5 % greater than the value of statistical significance test . To determine the error value equation first sub structure can be seen the value of the coefficient of determination R Square in Accounting Information Systems Management for User Satisfaction Information Systems .

Table 4.15: Y , contributing variable to variable Z

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.432[a]	.187	.160	1.62743

a. Predictors: (Constant), Y (Accounting Information Systems Management)
Source : Primary Data Processed

Rated R Square of 0.187 and it is said that the contribution of the variables affecting Accounting Information Systems Management Information System User Satisfaction by 18.7 % while the remaining 81.3 % is explained in other variables not included in the study observation . Large path coefficients for other factors not included in the specification is a = 0.902

For the second substructure structural equation of the path analysis influence of the Information Systems Management Accounting Information System User Satisfaction are:

Y + Z = 0.432 0.902

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CONCLUSION

After conducting a series of research, discussion and collecting the necessary data are then processed to reach the stage of analysis and discussion. Based on the research data that has been processed and analyzed, it can be drawn some conclusions as follows:

1. The first hypothesis put forward is that there are significant user competency information system on the quality of management accounting information systems. Statistical tests showed that Competency information system users have a significant positive effect on the quality of management accounting information system in state owner in the counties and cities in South Sumatra, in other words that the first hypothesis can be confirmed by the data.

2. The second hypothesis proposed that there are significant quality management accounting information system to the satisfaction of the users. Statistical tests showed that the quality of management accounting information system has positive and significant impact on user satisfaction in state owner in the counties and cities in South Sumatra third so the hypothesis

   be confirmed by the data.

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