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THE EFFECT OF TOP MANAGEMENT COMMITMENT, ORGANIZATIONAL CULTURE ON THE QUALITY OF ACCOUNTING INFORMATION SYSTEMS MANAGEMENT AND IMPACT ON USER SATISFACTION

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ABSTRACT: *The purpose of this study is an attempt to explain the test empirically, Commitment Top management, organizational culture to quality of Information Systems Management Accounting and imflikasinya the User Experience (relevant, accurate, timely and complete) to develop a theoretical framework as the basis for the hypothesis as an answer to the question research, namely, the extent to which mamana said that the information system established by the organizational structure, business processes, goals, culture, politics and management to serve the needs of the organization. In line with management accounting information system is a set of human resources and capital in an organization that is responsible for generating and disseminate information considered relevant for internal decision making.*

KEYWORDS: Commitment Management, Organizational Culture, Information Systems Management Accounting, User Satisfaction

INTRODUCTION

Information is data that has been converted into a context that is meaningful and useful (Baltzan, 2014: 7). Further Laudon and Laudon (2012: 115) .In the management accounting information systems, internal culture is an important factor in the spread of management accounting information systems within the organization (Carenzo & Turolla, 2010). With an integrated system, management objectives will be easily realized (Azhar Susanto, 2008: 72; Wilkinson, 1989: 4). User engagement affect key criteria such as the quality of the system, user satisfaction and system usage (Ives and Olson 1984), Bruwer (1984) and Hirschheim. Required quality of a good information system to enhance the user kepusan. Satisfaction of users of information systems can be used as one measure of the success of an information system (Doll and Torkzadeh, 1988). User satisfaction can be measured by the relationship problems with information systems staff, the quality of information produced by the system, and the reliability of the system (Weber, 1999: 890)

What factors are likely to influence the quality of accounting information systems management and how it will impact user satisfaction is an interesting thing to study. Because based on what happens on the field, there are phenomena that show that the quality of information that is not due to management accounting information systems that are not qualified as well. As said by Mulya Siregar (2014), that: "the condition of the financial services industry has some of the dynamics that could impact on the movement of the banking industry in Indonesia which would hamper its operations. Therefore, the necessary strategic policies to address this sentiment ". Bank expected the government to stabilize the value of the interest rate and inflation on banks' balance so that the company can increase profits. Financial conglomerates need to have an

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integrated information system to monitor all risks encountered. Another phenomenon associated with management accounting information systems including proposed Heri Gunawan, (2013) revealed that "SOE management is still not transparent and efficient. Many state-owned enterprises that have received injections of PMN, but still a loss. Because it needs strict supervision of Parliament. With strong synergies, SOEs can rise ". At the company's Vivera Group, inter-division system companies do not terintegrsai, thus affecting the effectiveness of the process of division of work between the slower so the decision diambilpun slow (Dedy Rochimat, 2012).

Based on these phenomena can be stated that the accounting information management system still does not meet the quality expected. Accounting information system of quality management can be said if it can be used as an integrated framework for decision-making in achieving corporate goals (Wilkinson, 1989: 4; Hansen & Mowen 2007: 4). Top management support is used as the critical success factors of the project (Bingi, 1999; Buckhout et al., 1999: Nash et al., 2001). Laudon and Laudon said that each organization has a unique culture or set of assumptions underlying, values and ways of doing things that have been accepted by most of its members thus organizational culture is a unifying strength to withstand political conflicts and encourage mutual understanding, agreement on procedures, and practices are prevalent. However the organization's culture is one that allows the implementation of information systems successfully. The use of information systems will add value to the organization that is affected by the organizational structure, culture and change management (Stair & Reynolds, 2010: 43).

Quality of Accounting Information Systems Management

Management accounting information system is an integration of various components / subsystems in harmony to process data into management accounting information (Azhar Susanto, 2013: 84). In the context of information system quality is said is compatibility between the required specifications compared with the specifications used by the company (Azhar Susanto, 2013: 22), the quality is also an indicator of how well the final result of information systems meet the goals set by management (Laudon & Laudon, 2012: 530). This is in line with those expressed Anderson (2003: 5), that the accounting information management system quality is measured by its ability to provide correct information as required by managers in a timely manner. Based on the above definitions, the concept of the system of quality management accounting information in this study is a specification that can be used as a framework that is integrated to provide relevant information in decision making.

User satisfaction

Satisfaction of users of information systems from the perspective of the user is to meet the expectations of users (Fisher, 2001). This is consistent with expectations theory, which was developed specifically theory into practice motivated by Vroom (1964). According to Vroom (1964), a person will be motivated when there is a strong link between effort (effort), performance (performance) and the impact of the results (outcomes). The strong tendency to act in a certain way depending on the strength of hope that it would be followed by specific output and on the attractiveness of these outputs for the individual (Robbins, 2007: 238). The linkage between the successful application of accounting information systems and expectations theory described by Burton et al (1992). According to Burton et.al. (1992), is intrinsically based on the theory of expectations of a user accounting information systems will always evaluate the impact of the use of accounting information systems, such as improving the efficiency and

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effectiveness of decision making, the frequency accuracy in decision making, and increase understanding of the work. It can be concluded that the information system user satisfaction is the fulfillment of individual expectations on the information generated by the system.

Top Management Commitment

Top management commitment is taste / desire, engagement and loyalty expressed by an employee / management of the company (Ivancevich et. Al, 2008: 184), (Luthan, 2011: 148). Employee commitment to the organization is one of the working attitude merepleksikan how a person's attitude (like or dislike) toward where he works (Robbins, 2006: 229). It can be concluded that top management commitment is a written statement that was agreed in the formulation of organizational goals.

Organizational culture

Organizational culture is a manifestation of the assumption held, implicitly accepted by the group and determine how these groups feel, think, and react to its environment that is diverse (Kreitner and Kinicki, 2005). The same thing is being addressed Azhar Susanto, (2013: 60) in the book Management Information System that organizational culture is the manner performed by the employees in an organization can be a social adhesive inside the organization. Culture is the environment (internal) daily seen and felt by those who work in it. Cultures also describes how HR learning to do things in an organization. Culture gives every organization the characteristics and meaning. In turn, organizational culture plays an important role shaping managerial behavior because it is the foundation of the organization's internal environment (Griffin, 2003: 163). Of the few opinions that have been presented by experts, it can be concluded that organizational culture is a value system that can affect the organization's way of acting, so that culture gives every organization the characteristics and meaning.

Framework

Manajemen puncak adalah pengambil keputusan tertinggi dalam organisasi yang bertanggung jawab untuk mencapai tujuan bersama. Seperti yang dikatakan Shead & Sarah, (2002), Komitmen manajemen puncak merupakan salah satu faktor penting dalam suatu organisasi berkaitan dengan pengambilan keputusan. Menurut Laudon & Laudon (2012: 115), sistem informasi dibentuk oleh struktur organisasi, proses bisnis, tujuan, budaya, politik dan manajemen untuk melayani kebutuhan organisasi. Begitupun Stair & Reynolds, (2010: 53) berpendapat bahwa budaya organisasi memiliki pengaruh positif terhadap keberhasilan pengembangan sistem informasi.

RESEARCH METHODS

The research methodology is a systematic way can solve research problems Kothari (2004: 70). The method used is descriptive method using survey explanatory. Population and sample of this research is all companies state-owned enterprises (SOEs) in the city of Bandung. The data used is primary data which is the research data obtained directly from the original source (have now, 2013). The unit of analysis of this research is all respondents who use accounting software to the companies in which respondents work.

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Testing Methods Data

Validity Test (test of validity)

In this study, to measure the degree of validity by performing the correlation between the scores of the questions with a total score of the construct or variable. Significance test is done by comparing the value of r count r table for degree of freedom (df) = n - 2, where n is the number of samples.

Test Reliability (test of realibility)

A set of questions to measure a variable is said to be reliable and successfully measure the variables that we measure if the coefficient of reliability is greater than or equal to 0,700 (Kaplan, 1993).

Hypothesis testing

Testing was done by using path analysis using SPSS. The statistical hypothesis proposed are as follows:

1. Top Management Commitment affect the quality of SIAM

   Ho : $\rho < 0$, Top Management Commitment does not affect the quality of SIAM

   H1 : $\rho > 0$, Top Management Commitment affects the quality of SIAM

2. Organizational Culture affect the quality of SIAM

   Ho : $\rho < 0$, organizational culture does not affect the quality of SIAM

   H1 : $\rho > 0$, organizational culture affects the quality of SIAM

3. Quality SIAM effect on User Satisfaction

   Ho : $\rho < 0$, Quality SIAM does not affect the User Satisfaction

   H1 : $\rho > 0$, the effect on the quality SIAM User Satisfaction

The structural equation can be seen as follows :

Sub structural equation 1 : $Y = PY.X1 + e$

Structural sub Equation 2 : $Y = PY.X2 + e$

3 sub structural equation : $Z = PZ.Y + e$

Statistical hypothesis testing, can be seen in the picture frame of the following research:

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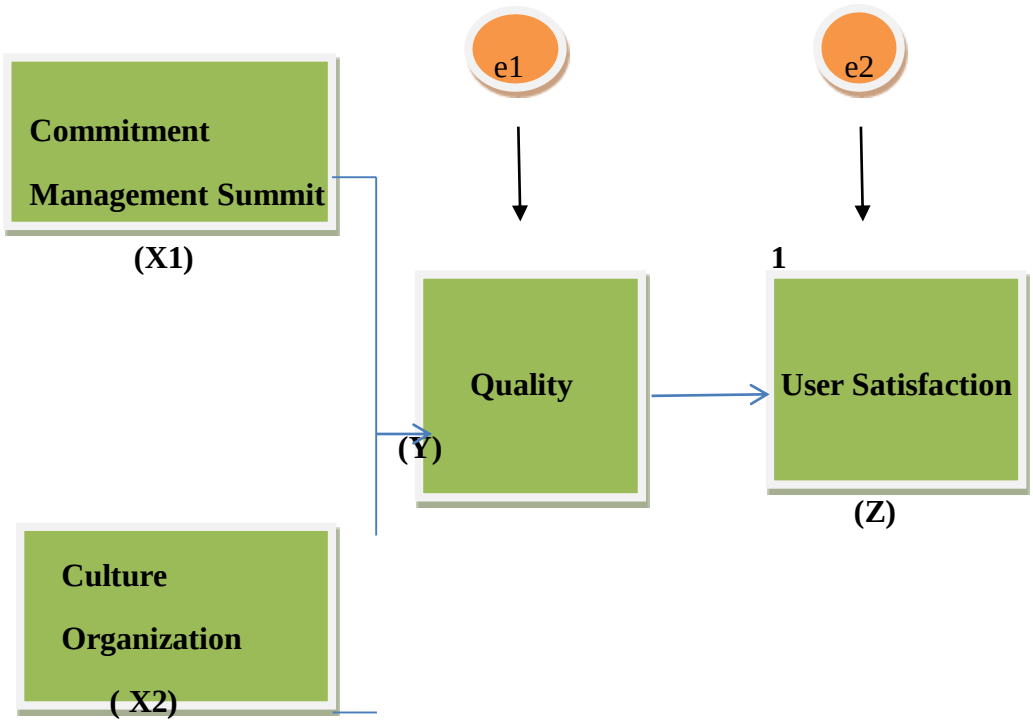

Image Template think research with great influence among variables

DISCUSSION

Respondents are operational managers in SOEs in the city of Bandung and its surroundings. Sampling was determined by using simple random sampling after the company met the criteria expected. The Company as a place of research is 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. From 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 have met sayarat analysis. Of the questionnaires that can be processed, the number of female respondents as many as six respondents or 18.75% and male respondents as many as 28 respondents or 81.25%. aged between 41 years to 48 years were dominated uaia filling out the questionnaire with the amount of 75% or as much as 24 respondents, followed by the age range only between 33 years to 40 years sebayak 5 respondents or 15.6%

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Research Instruments Quality Testing

Validity test

According to Azwar Saefuddin (1997: 158), the items 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 the factor is invalid and further excluded from subsequent analysis. Results of testing the commitment of top management, organizational culture, SIAM quality and overall user satisfaction because they all values Valid Corrected Item Total Correlation melibihi defined criteria is 0.3494. all grades Corrected Item-Total Correlation is greater than the criteria, so the validity fulfilled

Test Reliability

Reliability testing is done by using Cronbach's Alpha, which measures the consistency between items in the questionnaire. The general criteria used are: a reliable instrument internally if Cronbach's Alpha coefficients> 0.70 (Ghozali, 2012: 47). Reliability testing performed using SPSS software ver. 19 for Window. Here's resume counting results for testing the validity of research instruments for each variable.

Tabe 1: Nilai Cronbach's Alpha

Item-Total Statistics			
Variabel	Koefisien Cronbach's Alpha	Criteria	Description
Top Management Commitment	0,845	0,7	Reliable
Organizational culture	0.889	0,7	Reliable
Quality SIAM	0,933	0,7	Reliable
User satisfaction	0,909	0,7	eliable

Sources : Primary data is processed

From the table above it appears that 16 msing each instrument is reliable because the Cronbach 's Alpha coefficients of each variable is greater than 0.70 it indicates that the instrument of these three variables can be relied upon to be used as a data collector .

Hypothesis testing

Hypothesis testing is done to test whether there is influence between independent variables and the dependent variable via an intervening variable . Testing was done by using path analysis using SPSS . Results of statistical hypothesis testing , can be seen in the picture frame of the following research :

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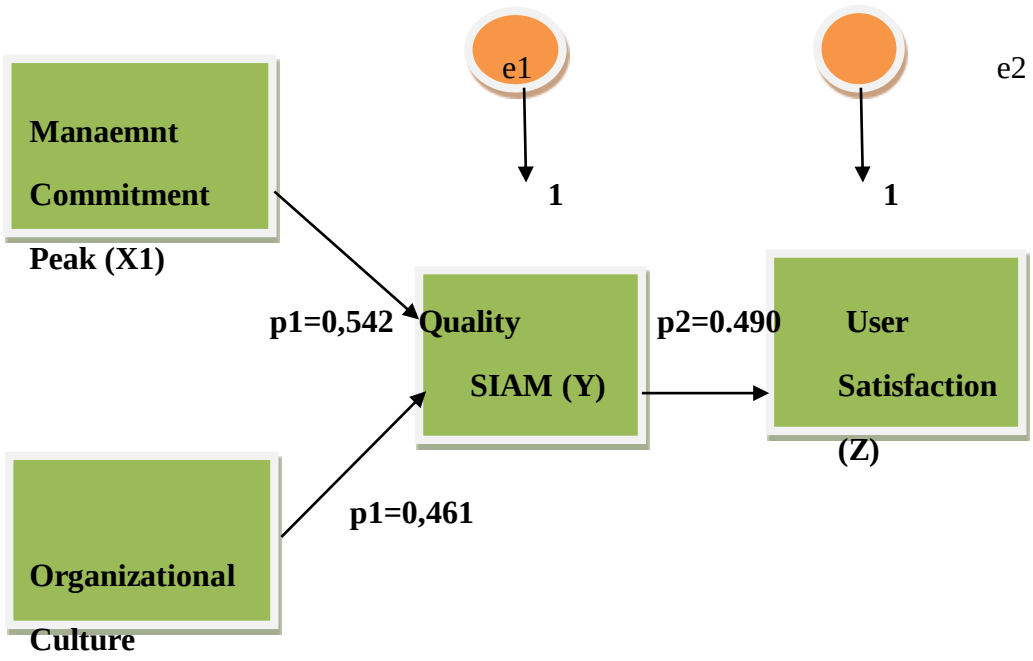

User satisfaction

Image Template think research with great influence between variables

Effect of Top Management Commitment on the Quality of Accounting Information Systems Management

Table coefficient between variables

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,203	1,577		-,763	,452
	KMP	1,303	,375	,542	3,471	,002

a. Dependent Variable: KSIAM

Sources : Primary data is processed

From Table coefficients can be seen on the statistical test for PY.X , where the results can be seen in the value of the standardized beta coefficients (p1) of 0.542 with a significant value of 0.002 , which means that the commitment of top management to have a significant positive effect on the quality of accounting information system management , because the alpha value predetermined by 5% greater than the value of statistical test of significance , while the influence of top management commitment value by 54.2 % . To determine the error value equation one can see the value of R to the coefficient of determination.

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Table Contributions variable X1

terhadap variabel Y

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,542[a]	,294	,269	,62863

a. Predictors : (Constant) , KMP
Sources : Primary data is processed

The R value of 0.542 thus the value of the equation error of .458 (1-.542) , or 45.8 % . From the test results it can be said that the contribution of top management commitment affects the quality of accounting information system management by 54.2 % while the rest of 45.8 % is explained on other variables not included in this study observation .

Influence of Organizational Culture on the Quality of Information Systems

Management Accounting

Tabel.Koefisien antar variabel

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,428	1,679		-,255	,801
	BO	1,119	,400	,461	2,796	,009

a. Dependent Variable: KSIAM

Sources : Primary data is processed

From Table coefficients can be seen on the statistical test for PY.X2 , where the results can be seen in the value of the standardized beta coefficients (p1) of 0.461 with a significant value of 0.002 , which means that organizational culture has a significant positive effect on the quality of management accounting information systems , because alpha values which have been set at 5 % greater than the value of statistical test of significance , while the influence of top management commitment value of 46.1 % . To determine the error value equation one can see the value of R to the coefficient of determination .

Table Contributions X2 to variable Y

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,461[a]	,212	,185	,66375

a. Predictors: (Constant), BO

The R value of 0.461 thus the value of the equation error of .539 (1-.461) , or 53.9 % . From the test results it can be said that the contribution of organizational culture affects the quality

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of accounting information system management by 46.1 % while the remaining 53.9 % is explained on other variables not included in this study observation .

Effect of Accounting Information Systems Quality Management to the User Satisfaction

Table coefficient between variables

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,826	,402		7,023	,000
	KSIAM	,286	,093	,490	3,079	,004

a. Dependent Variable: SATIS

Sources : Primary data is processed

From Table coefficients can be seen on the statistical test for PZ.Y , where the results can be seen in the value of the standardized beta coefficients (p1) of 0.490 with a significant value of 0.004 , which means that the quality of SIAM has a significant positive effect on User Satisfaction because the alpha value which has been was set at 5 % greater than the value of statistical test of significance , while the value of the effect of SIAM Quality 49 % . To determine the error value equation one can see the value of R to the coefficient of determination

Table , contributing variable to variable Y Z

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,490[a]	,240	,215	,37729

a. Predictors: (Constant), KSIAM

Sources : Primary data is processed

R value of 0.49 thus the value of the equation error of 0.51 (1-.49) or 51 % . From the test results it can be said that the contribution of the variables affecting the quality of SIAM User Satisfaction by 49 % while the remaining 51% described in other variables not included in this study observation .

Tabel.Uji Significant Influence of Organizational Culture on the Quality of SIAM

ANOVA[b]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	3,445	1	3,445	7,819	,009[a]
	Residual	12,776	29	,441		
	Total	16,221	30			

a. Predictors: (Constant), BO

b. Dependent Variable: KSIAM

Sources : Primary data is processed

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In the ANOVA (F test) was seen that simultaneous independent variables have a significant effect on variable Y shown from the Sig. 0.009 <Alpha 5% (reject the null hypothesis and accept the alternative hypothesis or statistical test F is already significant).

Effect of Top Management Commitment to Quality Management Accounting Information Systems

From the results if the statistical data showed a significant positive effect variable Top Management Commitment to Quality Management Accounting Information Systems. Which is a big influence of 54.2% with a significance level of 0.002. This is in accordance with the said Englund & Bucero (2006: 8) that the top management's commitment to contribute to the implementation of information systems in the formulation of objectives and explain the implementation of information systems as active participation from top management. The support given by the Top Management in the organization of information systems is very important in determining the success of all system activity information (Lucas, 1981). The high involvement of managers can increase the strategic business value of information technology (Obrien and Maracas, 2010: 518). Judging from the calculation of the correlation between the top management commitment to quality management accounting information system produces a value of 0.542 or 54.2%. This means that the relationship between top management commitment to quality management accounting information systems including in the strong category . The stronger the commitment of management can cause more berkualitasnya accounting information system manajemen.Temuan generated in studies conducted by the author in accordance with the results of a study conducted previous researchers .

Influence of Organizational Culture on the Quality of Accounting Information Systems Management

From Table coefficients can be seen on the statistical test for the variable of organizational culture , where the results can be seen in a beta value of the standardized coefficients (p1) of 0.461 with a significant value of 0.002 , which means that organizational culture has a significant positive effect on the quality of accounting information system management , because alpha values which have been set at 5 % greater than the value of statistical test of significance , while the value of the influence of organizational culture 46.1%. From the test results it can be said that the contribution of organizational culture affects the quality of accounting information system management by 46.1% while the remaining 53.9% is explained on other variables not included in this study observation. Organizational culture can be used as one tool manjemen to achieve efficiency, effectiveness, productivity, work ethic. The use of information systems will add value to the organization that is affected by the organizational structure, culture and change management (Stair & Reynolds, 2010: 43). In line with that said Laudon & Laudon (2012: 115) that the information system established by the organizational structure, business processes, goals, culture, politics and management to serve the needs of the organization. Likewise Stair & Reynolds (2010: 53) argues that organizational culture has a positive influence on the successful development of information systems. 1988 Gray also said that the cultural influence on the development of information systems internationally. The results of the study (Carenzo & Turolla 2010) in accounting information systems management, internal culture is an important factor in the spread of management accounting information systems in organizations. By understanding the culture of the organization can obtain a pattern to identify the necessary information organization it is becoming an important means of internal and external communication (Schein, 2011).

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Effect of Accounting Information Systems Quality Management to the User Satisfaction

Satisfaction of users of the system depends on the quality or success of the information that can assist the user in accomplishing tasks and berdasrkan amount of use and the nature of the use of information systems (Weber, 1997: 907). Statistical test results for Effect of Accounting Information Systems Quality Management User Satisfaction showed a significant positive effect, because the alpha value predetermined by 5% greater than the value of statistical test of significance is 0.004. The value of the effect of quality of management accounting information system by 49% can be seen in the value of the standardized beta coefficients (p1) of 0.490 with a significant value of 0.004.

Judging from the calculation of the correlation between the top management commitment to quality management accounting information system produces a value of 0.477 or 47.7%. This means that the relationship between the quality of accounting information systems management to user satisfaction including in the strong category. The better the quality of management accounting information system will give more satisfaction to the users.

The findings produced in a study conducted by the author in accordance with the results of a study conducted previous researchers, research on the influence of the quality management system of accounting information on user satisfaction. In previous studies, user satisfaction is often used as a surrogate measure of the effectiveness of information systems (Melone, 1990). Many researchers have investigated the involvement of users. They believe that the involvement of key criteria such as user affects system quality, user satisfaction and system usage (Ives and Olson 1984), Bruwer (1984) and Hirschheim. Results of research Ives, B., Olson, M. H., & Baroudi, J. J., (1983) showed that the involvement of users in the system development process has a positive influence on Computerize Based on satisfaction.

Results of research conducted Rai et al., (2002), DeLone and McLean (1992), McKiney et al., (2002), McGill et al., (2003), shows that the quality of the information system positively affects the wearer satisfaction. Reinforced by Stair & Reynolds (2010: 74) that the user satisfaction can be seen in the quality of information systems and information bekualitas. Satisfaction of users of the system depends on the quality or success of information systems that can assist in the completion of user tasks (Weber, 1997: 907). The higher the quality of information produced an information system, will further increase user satisfaction (DeLone and McLean, 1992).

CONCLUSION

After conducting a series of research, discussion and collection of data required are then processed to reach the stage of analysis and discussion, so in this section the author tries to draw some conclusions and give advice, both theoretically and practically related to the research that has been carried out. Based on the research data that has been processed and analyzed, then a number of conclusions as follows: The first hypothesis proposed is that there are significant top management commitment to quality management accounting information systems. Statistical tests showed that the commitment of the top management have a positive influence on the quality of accounting information systems management in SOEs in Bandung, in other words that the first hypothesis can be confirmed by the data. The second hypothesis put forward is that there are significant organizational culture terhadapa quality management accounting information systems. Statistical tests showed that there is positive, the

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organizational culture of the quality of accounting information systems management in SOEs Bandung so that the second hypothesis can be confirmed by the data. The third hypothesis proposed that there are significant quality of accounting information system on the satisfaction of users. Statistical tests showed that the quality of management accounting information systems have a positive impact on user satisfaction in SOEs in Bandung so that the third hypothesis can be confirmed by the data. If the state-owned company wants more quality information systems, management should improve its management commitment and attention to cultural aspects, required an increase in the habit of transparency, must continue to innovate given the rapid technological advances, so do not get run over by companies that are more creative.

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