

Measurement of the Quality of Financial Accounting Information Systems through Top Management Support and Leadership Effectiveness

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Abstract: Researchers previously conducted research on top management support and leadership and in information systems. This study aims to examine the influence of top management support and effective leadership on the quality of financial accounting information system. Surveys are conducted on 270 respondents in 76 ministries and institutions of the Republic of Indonesia. The respondents are the users of financial accounting information systems. Data is collected by using questionnaires. For data analysis we applied the SEM-PLS Software. The results indicate that top management support and effective leadership have significant influence on quality of financial accounting information system.

1 INTRODUCTION

Financial accounting information systems is crucial to the operation of all organization (Gray & Bebbington, 2001). Quality of financial accounting information systems referring to characteristics that describe the ability of information systems in processing data to be financial information that meets user expectations (DeLone & McLean, 1992; Mandl, 2008: 112; Pham Thi & Helfert, 2009). Financial accounting information system has quality characteristics such as: reliability, integration and accessibility (Bocij et al., 2015, Heidmann, 2008). The reliability is the ability of financial accounting information systems function properly and produce accurate information (Bocij et al, 2015; Baltzan, 2014). Further integration is the integration of subsystems, information systems with other systems, and data from various sources (Valacich & Schneider, 2016; Baltzan, 2014). While the accessibility is information system can be accessed from anywhere and anytime by various users (Bocij et al., 2015; Avison & Fitzgerald, 2006:).

In fact, accounting information system until now can't fully applied to various types of organizations in Indonesia (Susanto, 2017) such as: universities (Susanto, 2016 & 2017), higher educations (Puspitawati, 2016), colleges (Susanto, 2018), hospital (Fitrios, 2017), financial institutions (Mulyani et al., 2016; Darma, 2017), government owned company (Mulyani & Endraria, 2017; Ladewi et al., 2017), National Zakat Management Institutions (Nurhayati & Susanto, 2017).

The existing phenomenon that financial accounting information systems in ministries and institutions has not been reliable. The tax system has not had good financial accounting information, it is still manual, so much so that fictitious invoices to the taxpayer's tax record so it may not be optimal (Brojonegoro, 2015). The problems in the administration area of computer application system are not optimal in supporting the preparation of financial statements (Azis, 2015). In addition, financial accounting information systems has not been integrated. Budget user in ministry and institution and the Ministry of Finance could not perform their duties independently and own themselves but must work together to ensure an

orderly budget execution and accountability (Budiarso, 2014). Besides, financial accounting information system is easily accessible. Towards the deadline of SPT reporting on 31 March the server of Directorate General of Taxes is disturbed because many people reporting (Utama, 2016).

Management support is important component to information systems success (Langer, 2008). Top management support guarantees the availability of the resources needed by the information system (Olson, 2004). The availability of human resources, hardware, software, data and networks is an information system requirement (Marakas & O'Brien, 2014). Management support in providing various resources is needed in the implementation of information systems (Stair & Reynolds, 2016). Information systems will succeed optimally if they get support from top management (Bocij, Greasley & Hickie, 2015; Olson, 2015; Zaied, 2012; Laudon & Laudon, 2016).

Top management support in this research are: providing human resources, providing hardware, providing software, and providing funds needed to operate financial accounting information systems (Bocij, Greasley & Hickie, 2015; Laudon & Laudon, 2016; Palvia & Palvia, 2003; Boonstra, 2013; Dong, Neufeld & Higgins, 2009; Compean & Higgins, 1995).

Several previous research results show the effect of top management support on information systems. Support from top management is essential for effective implementation of information systems (Thong, Sing Yap & Raman, 1996). Top management support is positively related to the effectiveness of information systems (Seliem, et al, 2003). Top management support relates directly or indirectly to the performance of information systems (Ragunathan, et.al, 2004). Top management support is significantly related to the quality of information systems (Husein, et.al, 2007). Top management support influences the use of management accounting information systems (Gil & Hartman, 2007). The level of management support is related to the level of quality of information systems (Medina & Chaparro). Top management support has the most powerful influence on information systems (Rouibah, et.al, 2009). Management support very helpful to improve the quality of information systems (Zaied, 2012). Top management support is a key factor for the success of information systems (Chen, Zhao & Wang, 2012). One of the factors consistently found to influence the success of information systems is top management support (Petter, DeLone & McLean, 2013). Top management support has a strong effect on the operation of information systems (Khan, Lederer & Mirchandani, 2013). Top management support has

an effect on information systems (Al-Mamary, Shamsudin & Aziati, 2014). Support from top management is an important point for the success of corporate information systems (Shao, Feng & Hu (2015).

Leadership is key component in realizing the government's financial accounting information system of quality, so it takes the role of a leader who can give an example (Budiarso, 2014). Leadership is an important aspect to success of financial accounting information system (Ward & Peppard, 2003). Leadership style is one of the features that affect the financial accounting information system of an organization (Laudon & Laudon, 2016).

The influence of leader on individual subordinate i.e., leader improves: quality of subordinate life, subordinate confidence, subordinate skills, and development of subordinates (Yukl, 2013). The influence of leaders in groups, i.e., leaders improve: team work, group commitment, confidence of group members in achieving goals, problem solving by groups, and decision making by groups (Yukl, 2013). The influence of leader to organization i.e., leader help to: resolve disputes constructively, efficiency of organizational activities, resource accumulation, and organizational readiness in the face of change (Yulk, 2013).

Previous research shows the influence of leadership on information system. Stone (1994) proves that leadership style is a significant factor in influencing the successful application of information systems. Thite (2000) found evidence that transactional leadership effectiveness leads to a successful level of information systems projects. Shi (2007) proves that the leadership of information systems have a positive impact on the performance of information systems. Cho, Park & Michel (2011) proves that transformational leadership is positively associated with the success of information system users. Fitriati & Mulyani (2015) found evidence that leadership influences the success of accounting information systems. Carolina (2015) found evidence that transformational leadership has a significant effect on accounting information systems. Rapina (2015) also found evidence that transformational leadership influences the successful implementation of accounting information systems. Mulyani & Endraria (2017) found evidence that leadership style have significant effect on the implemetantion enterprise resource planning system. Fitriosis (2017) found evidence that leadership behavior significantly influences to accounting information systems. Nurhayati & Susanto (2017) found evidence that transformational leadership has significant influence on success of accounting information systems

This study aims to examine effect of top management support and the effective leadership on the quality of financial accounting information systems in ministries and institutions of the Republic of Indonesia.

Based on the above statement and the results of previous research, the hypothesis in this study is :

1. Top management support significantly influence on the quality of financial accounting information system
2. effective leadership significantly influence on the quality of financial accounting information system

2 METHODOLOGY

This study uses descriptive and verification method. The population in this study are all users of financial accounting information system consisting of head of finance bureau, head of finance department, accounting department head and data entry staff in 86 units Reporting & Accounting in Ministry and Institution of Republic of Indonesia. The sampling technique used is simple random sampling to obtained 270 respondents. The instrument that is used for the collection data is questionnaire. The questionnaires using Likert scale on five choices of responses ranging from strongly disagree (1) and strongly agree (5)

The questionnaire includes two variables namely: top management support (TMS), leadership effectiveness (LE) and quality of financial accounting information system (QoFAIS). TMS consists of four dimensions namely providing of human resources (TMS1), hardware (TMS2), software (TMS3), and fund (TMS4) as needed. The dimensions of providing of human resources as needed consists two indicators ie the suitability of the data entry personnel (TMS11) and technical (TMS12) to needs. Further, the dimensions of providing of hardware as needed consists two indicators i.e., the suitability of computer hardware (TMS21) and communications network hardware (TMS22) to needs. Furthermore, the dimensions of providing of software as needed consists two indicators ie the suitability of the operation systems software (TMS31) and application software (TMS32) to needs. While the providing of fund as needed consists three indicators ie suitability of the budget amount for: maintenance and replacement hardware (TMS41), software (TMS42), and training of data entry personnel (TMS43) to needs.

LE consists of three dimensions namely influence of leader on individual subordinate (LE1), influence of leader on group (LE2) and influence of

leader on organization (LE3). LE1 consists four indicator i.e., leader improves the quality of subordinate life (LE11), leader build subordinate confidence (LE12), leader improve subordinate skills (LE13), and leader contribute to the development of subordinates (LE14). LE2 consists five indicators i.e., leader enhance teamwork (LE21), leader increase group commitment (LE22), leader increase members group confidence in achieving goals (LE23), leader improve problem solving by group (LE24), and leader improve decision making by group (LE25). LE3 consists four indicators i.e., leader help to resolve disputes constructively (LE31), leader contribute to the efficiency of organizational activities (LE32), leader contribute to resource accumulation (LE33), and leader contribute to organizational readiness in the face of change (LE34).

QoFAIS consists of three dimensions namely reliability of financial accounting information system (QoFAIS1), integration of financial accounting information system (QoFAIS2) and accessibility of financial accounting information system (QoFAIS3). QoFAIS1 consists two indicators i.e. ability of financial accounting information system function properly (QoFAIS11) and ability of financial accounting information system to produce accurate information (QoFAIS12). QoFAIS2 consists three indicators i.e., the integration subsystem in the financial accounting information system (QoFAIS21), integration financial of accounting information system with other information systems (QoFAIS22) and integration of data from various sources (QoFAIS23). QoFAIS3 consists two indicators i.e., the ability of financial accounting information system accessed anytime by user (QoFAIS31) and the ability of financial accounting information system accessed from various place by user(QoFAIS32).

All causal relationships between indicators and constructs in this study used a reflective measurement model. The data analysis we applied the variance based structural equation modeling method.

3 RESULT AND DISCUSSION

Demography of Respondent: Based on the answers of the respondents on questions relating to gender, age, education level, and educational background. The gender of male dominated respondents as much as 154 respondents or 57.04%, based on age of respondents dominated age between 30-39 years that is as much as 118 respondents or 43.70%, based on education level most respondents are bachelor that

is as much as 155 respondents or 57.41%, and based on the educational background of most respondents background accounting that is as much as 158 respondents or 58.52%

Assessment of Measurement Model: The reflective measurement model is considered to meet validity if the extracted average variance (AVE) is higher than 0.5 and the outer load indicator on the construct must be higher than all the cross loads with the other constructs. The reflective measurement model is considered reliable if the composite reliability and outer load indicator is higher than 0.708 (Hair, et.al.,2014). The of evaluation first order on outer model, we found that the outer loading of all items used to measure each dimension of top management support, leadership effectiveness and quality of financial accounting information systems is above 0.7. Average variance extracted above 0.5 it's concluded that the reflective measurement model is valid. Likewise, composite reliability and all indicator outer loading higher than 0.708, it's concluded that the reflective measurement model is reliable (see Table 1)

Table 1: Result of Validity and reliability Test

Variabel	Indicator	Composite Reliability (CR)	Average Variance Extracted (AVE)
Top Management Support (TMS)	TMS	0,929	0,596
	TMS1	0,919	0,850
	TMS2	0,955	0,914
	TMS3	0,973	0,948
	TMS4	0,915	0,784
Leadership Effectiveness (LE)	LE	0,871	0,501
	LE1	0,836	0,603
	LE2	0,803	0,741
	LE3	0,844	0,758
Quality of Financial Accounting Information System (QoFAIS)	QoFAIS	0,946	0,580
	QoFAIS1	0,854	0,720
	QoFAIS2	0,934	0,578
	QoFAIS3	0,926	0,732

Descriptive Statistics: Two hundred seventy questionnaires from user of financial accounting information systems at 76 Ministries and Institutions of Republic of Indonesia (78.49%) were returned and completed. Inter-quartile range (IQR) was used to categorize the respondents' responses (Cooper &

Schindler, 2014). The category of respondents' responses are : an mean score : 1,00-1,99 (poor), 2,00-2,99 (less), 3,00-3,99 (sufficient) and 4.00-5,00 (good). Descriptive statistics show that all dimensions and indicators have mean scores between 3.04 - 3.79 or below 4 so that the categories are "sufficient" (see Table 2)

Table 2: Descriptive Statistics

Variable/ Dimension/ Indicator	Mean Score	Category	Variable/ Dimension/ Indicator	Mean Score	Category
TMS	3,52	Sufficient	QoFAIS	3,52	Sufficient
TMS1	3,21	Sufficient	QoFAIS1	3,66	Sufficient
TMS11	3,27	Sufficient	QoFAIS11	3,74	Sufficient
TMS12	3,14	Sufficient	QoFAIS12	3,59	Sufficient
TMS2	3,79	Sufficient	QoFAIS2	3,41	Sufficient
TMS21	3,77	Sufficient	QoFAIS21	3,70	Sufficient
TMS22	3,81	Sufficient	QoFAIS22	3,13	Sufficient
TMS3	3,81	Sufficient	QoFAIS3	3,53	Sufficient
TMS31	3,81	Sufficient	QoFAIS31	3,69	Sufficient
TMS32	3,81	Sufficient	QoFAIS32	3,38	Sufficient
TMS4	3,27	Sufficient			
TMS41	3,36	Sufficient			
TMS42	3,20	Sufficient			
TMS43	3,23	Sufficient			
LE	3,04	Sufficient			
LE1	3,31	Sufficient			
LE12	3,55	Sufficient			
LE13	3,70	Sufficient			
LE14	3,21	Sufficient			
LE2	3,58	Sufficient			
LE21	3,77	Sufficient			
LE22	3,79	Sufficient			
LE23	3,60	Sufficient			
LE24	3,59	Sufficient			
LE25	3,51	Sufficient			
LE3	3,71	Sufficient			
LE31	3,73	Sufficient			
LE32	3,68	Sufficient			
LE33	3,71	Sufficient			
LE34	3,72	Sufficient			

Hypothesis Testing: The hypothesis to be tested in this study are:

Ho1: Top management support have not significant influence on the quality of financial accounting information systems.

Ha1: Top management support have significant influence on the quality of financial accounting information systems.

Ho1 is accepted if significance level <5%. Based on result of the analysis we found the significance level is 0,039 (see Table 3). This means that Ho1 is rejected or in other words top management support have significant influence on quality of financial accounting information system. Path coefficient between top management and quality of financial accounting information systems is 0.128, coefficient determination (R2) is 0,016. this means that top management able to explain the quality of financial accounting information system equal to 1,6%,

Ho2: Effective leadership have not significant influence on the quality of financial accounting information systems.

Ha2: Effective leadership have significant influence on the quality of financial accounting information systems.

Ho is accepted if significance level $<5\%$. Based on result of the analysis we found the significant level is 0,777(see Table 3). This means that Ho2 is rejected or in other words effective leadership have significant influence on quality of financial accounting information system. Path coefficient between effective leadership and quality of financial accounting information systems is 0.777, coefficient determination (R2) is 0.603 this means that effective leadership able to explain the quality of financial accounting information system equal to 60,3%

Table 3: Result of Data Analysis

No	Variable	Path Coefficient	P Value	Significant
1	QFAIS	TMS	0,128	0,039
2		LE	0,777	0,000

The results of testing the hypothesis about the influence of top management support on the quality of financial accounting information systems indicate that the path coefficient value is

0.128 with a significance of 0.39 so it can be decided that H0 is rejected, so it can be concluded that top management support has a positive effect on the quality of financial accounting information systems. The results of this study provide empirical evidence that the better the top management support, the more appropriate human resources, hardware, software and existing funds with needs, the more it will improve the quality of financial accounting information systems. In other words, the quality of the financial accounting information system will increase if the support of top management is getting better.

The results of this study are in line with the statements of several experts. Management support will lead to improved system quality (Zaied, 2012). The success of the application of information systems is due to the high support of top management (Laudon & Laudon, 2016: 590). Top management support has often proven to be an important factor for the success of information systems (Olson, 2015: 11).

Top management support, namely top management guarantees the availability of resources needed by information systems (Olson, 2004: 13). Top management support for the quality of the financial accounting information system in the ministries and institutions of the Republic of

Indonesia is realized in the form of providing various resources that are in accordance with the operational requirements of the financial accounting information system.

The quality of financial accounting information systems in ministries and institutions depends on the suitability of various existing resources with needs such as: human resources (personnel), hardware, software and funds. This is in line with the statements of several experts. Information systems depend on human resources, hardware, software, and networks (Marakas & O'Brien 2014: 28). Resources needed in the implementation of accounting information systems include: enthusiastic resources, hardware, software and funds. Management support ensures that information systems receive sufficient funds and resources for their success (Laudon & Laudon, 2016: 591). Furthermore, top management support related to resources is the provision of funds needed for hardware, software and others (Dong, Neufeld & Higgins, 2009).

Empirical evidence about the influence of top management support on the quality of financial accounting information systems in ministries and institutions, in line with the results of previous studies conducted by: Thong, Sing Yap & Raman (1996), Seliem, et al. (2003), Ragunathan, et al. (2004), Husein, et al. (2007), Gil & Hartman (2007), Medina & Chaparro (2008), Rouibah, Hamdy & Al-Enezi (2009), Zaied (2012), Chen, Zhao & Wang (2012), Petter, DeLone & McLean (2013), Khan, Lederer & Mirchandani (2013), Al Mamary, Shamsudin & Nor Aziati (2014), and Shao, Feng & Hu (2015).

Furthermore, the results of testing the hypothesis about the effect of leadership effectiveness on the quality of financial accounting information systems indicate that the path coefficient value is 0.777 with a significance of 0.000 so that it can be concluded that leadership effectiveness has a positive effect on the quality of financial accounting information systems. The results of this study provide empirical evidence that the more effective leaders in influencing subordinate individuals, groups and organizations will lead to increased quality of financial accounting information systems. In other words, the quality of financial accounting information systems will increase if leadership becomes more effective.

The results of this study are in line with the statements of several experts. Leadership is an important aspect in achieving success in financial accounting information systems (Ward & Peppard, 2003: 369). The same thing, leadership is one

feature that influences financial accounting information systems (Laudon & Laudon, 2016: 116). Then strong effective leadership is needed in order to achieve successful implementation of financial accounting information systems (Stair & Reynold, 2016: 399)

Empirical evidence about the effect of leadership effectiveness on the quality of financial accounting information systems in the accounting and reporting section of the ministries and institutions of the Republic of Indonesia is in line with the results of previous studies such as: Stone (1994), Thite (2000), Shi (2007), Cho, Park & Michel (2011), Azmi Fitriati & Mulyani (2015), Carolina (2015) and Rapina (2015).

4 CONCLUSION

This study aims to measure the quality of financial accounting information systems that are influenced by top management support and effective leadership. The results of this study show evidence that top management support and leadership effectiveness influence the quality of financial accounting information systems. It can be concluded that this model can be used to measure the quality of financial information systems..

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