

# Analysis Effect Quality of Accounting Information Systems to Support Company Performance

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**Abstract.** The purpose of this study is to explain the Accounting Application system quality qualitatively in facilitating the financial sector performance in a company. The method used in this study is semi-structured interviews with informants of the quality of the accounting information as budget accountants in a company. The results showed that a quality accounting application system is from the analysis existing accounting information systems quality such as security, accessibility, reliability use, data integration, and availability of correct and timely information that is able to support company performance. Companies must have these four elements in the accounting system they use. The result of this study is that the company has used a quality accounting information system because it has fulfilled all four elements and is able to support the employees' performance in the company. The conclusion from this study is this company has been able improving the company's performance quality of the employees by using good accounting information system.

## 1. Introduction

It is mentioned that the role of accounting information systems in an organization plays an important role in helping organizations adopt and support strategic positions [1]. It is explained that to get the greatest benefits from the use of Information Technology, organizations must believe that this system is truly effective in meeting needs [2]. It interpreted that human resources must also urge organizations and [3] the application is able to show financial recording activities sustain in a company [4]. The use of information systems and accounting software together aims to simplify and accelerate the processing of data into correct and relevant financial reports. A quality accounting system that is in accordance with the needs of the company is able to improve employee the performance that makes the effectiveness and efficiency of the company increase.

Previous research, this study empirically investigated quality accounting information through examining the usefulness of information on the Chinese stock market and through evaluating the effectiveness of accounting reforms for registered companies [5]. This the study aims to explain, not to test empirically, the effect of information technology (functionality, ease of use, and compatibility of technology that adhere to accounting information systems) on accounting information systems quality (reliability, timeliness, flexibility, usability and sophistication) and their influence on accounting information quality (relevance, accuracy, and completeness) [6]. This study aims to decide the effect of Accounting Information Systems (AIS) on PT organizational performance and the moderating influence of organizational culture in the relationship between AIS success factors and organizational performance [7]. This paper discusses the relationship between accounting information systems and organizational



comparisons with specific references to the selected Metropolis Ibadan construction companies. This study discusses financial statements quality and decision-making [8]. The purpose of this the study is to analyse accounting information systems quality, the quality of accounting information compilation with management commitment, user competence and organizational culture [9].

The aims of this study will explain Accounting Application system quality qualitatively in facilitating the financial sector performance in a company. The method used in this study is semi-structured interviews with informants as budget accountants in a company.

## 2. Method

This study used a semi-qualitative method that only and directly involves a budget accountant in one company by interviewing the quality of the accounting information system used by the company. By showing and explaining the features contained in the accounting information system that it uses so that it compared the systems used by the company with good accounting information system standards.

## 3. Results and Discussion

The success of a company helped by success in planning and decision-making. This success is part of the administrative process and is very dependent on the availability of information [10]. This supported by enough quality accounting information. It is known that there is no quality of accounting information without the accounting information system quality. So that accounting information systems quality can affect accounting information quality.

To simplify and accelerate their employee's performance, companies must always give whatever is needed to improve their performance, because that is one way to support the development of the company. For example, a subsidiary of a large company that is only involved in the welfare of the company's employee uses SAP software to support employee performance in the financial sector, SAP is very high quality and relatively expensive application. The company is able to give quality accounting applications to be used by its employees to help company financial records. So that the performance of employees who become accountants in this company can maximize their work and company officials easier and faster to get company financial statements because of the SAP application is very influential if there is no application in this company, maybe financial recording will be more difficult.

This application has been able to meet accounting information system quality when viewed from the standard SIA that includes security, Ease of Access, Use of Reliability, Data Integration, Providing Accurate and Timely Information. Because of these subsidiaries in the welfare of employees in large companies that have a wide scope, they use SAP applications to make employee performance more effective because SAP is a complete feature application, although expensive, but agree to company needs. So that the company does not experience loss or discrepancy in using this application.

Figure 1 is the ERP offered by SAP where many features by SAP to support companies that use their applications. However, in this journal, the discussion will be focusing on the company's financial recording system.

End-User Service Delivery					
Analytics	Strategic Enterprise Management	Financial Analytics	Operations Analytics	Workforce Analytics	
Financials	Financial Supply Chain Management	Financial Accounting	Management Accounting	Corporate Governance	
Human Capital Management	Talent Management		Workforce Process Management	Workforce Deployment	
Procurement and Logistics Execution	Procurement	Supplier Collaboration	Inventory and Warehouse Management	Inbound and Outbound Logistics	Transportation Management
Product Development and Manufacturing	Production Planning	Manufacturing Execution	Enterprise Asset Management	Product Development	Life-Cycle Data Management
Sales and Service	Sales Order Management	Aftermarket Sales and Service	Professional-Service Delivery	Foreign-Trade Management	Incentive and Commission Management
Corporate Services	Real Estate Management	Project Portfolio Management	Travel Management	Environment, Health and Safety	Quality Management
SAP NetWeaver	People Integration	Information Integration	Process Integration	Application Platform	

Figure 1. ERP by SAP

Figure 2 is one of the first features in the application where this is SAP's initial display, this feature is the first stage of entry for users who want to access financial statements. This feature is also one of the SIA quality standards, namely security, and SAP uses quality security using how to enter ID and password to access. Users who want to enter financial statements must enter their ID and password so that no one can access SAP arbitrarily and can reduce the level of financial data fraud or manipulation that will be done by employees and increase honesty for the employee.

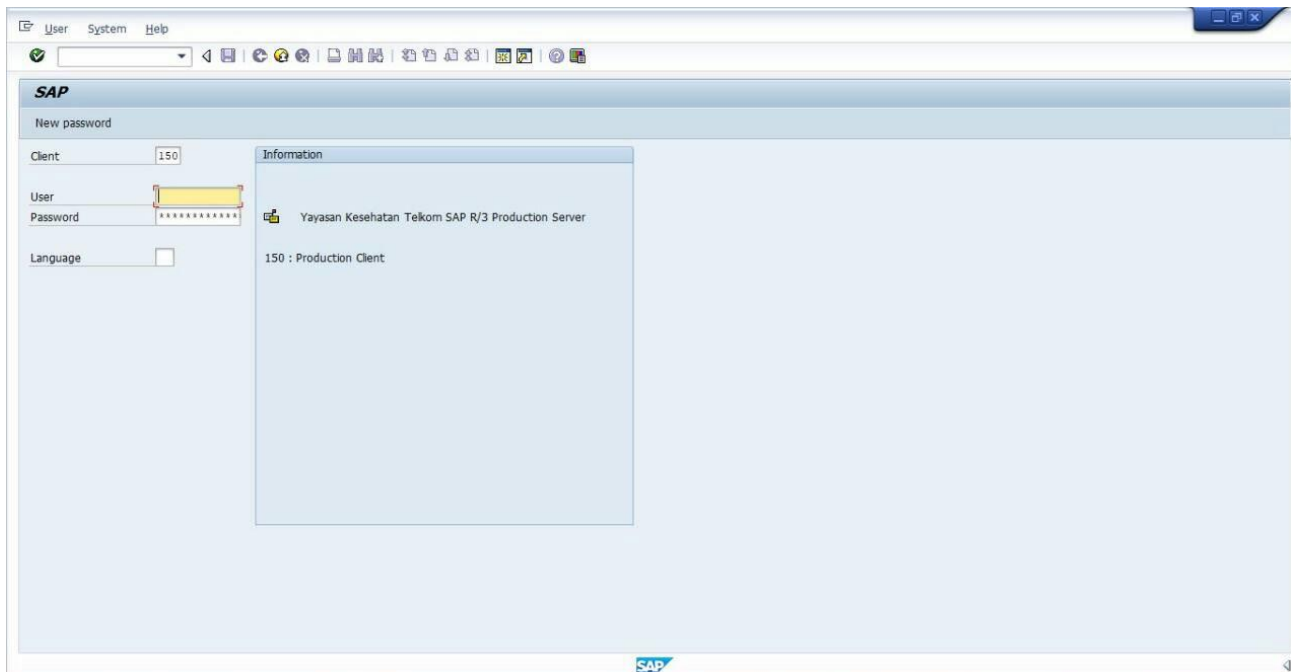
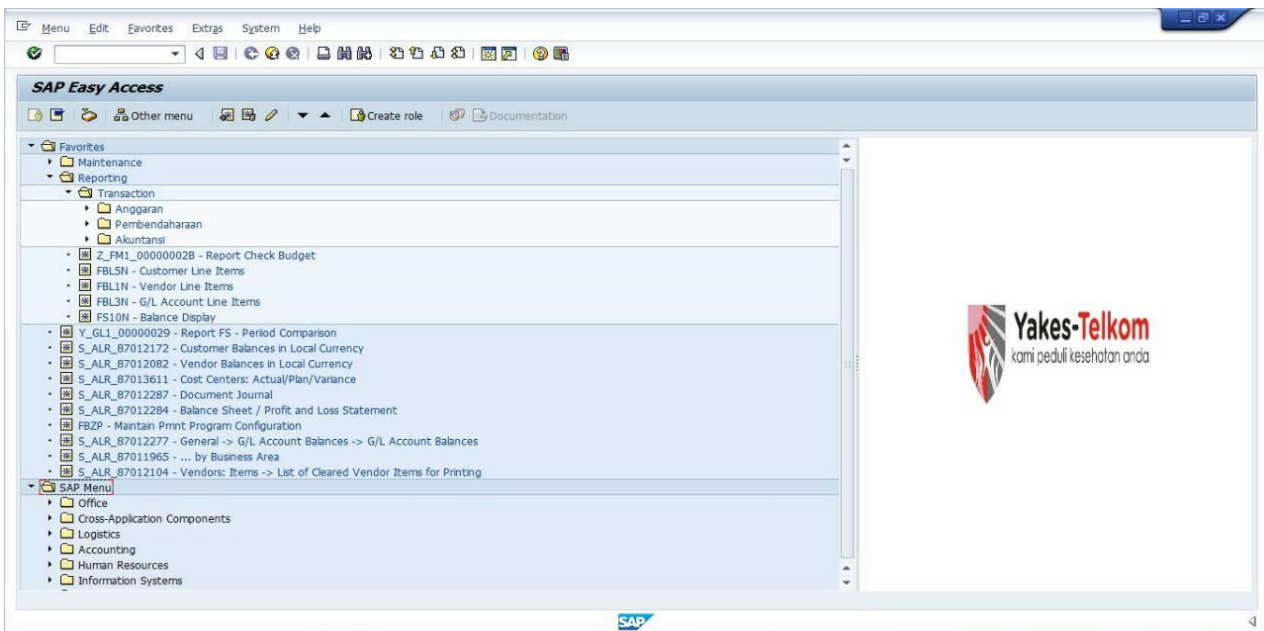


Figure 2. Login View

Figure 3 view after the user enters their ID and password, here are various types of company financial statements and there are separate types of transactions based on these fields which is indicate that this application has easy access, as seen in the Budget, Treasury, and Accounting. This report is the result of the IT section that includes data obtained form from the accounting department and the existing report data. This report is used by the Budget, Treasury and Accounting department to be audited. The audit results are given to be analyze by the manager. After it is given to the head of the presentation section for used as presentation material as a responsibility to the chairperson in the office. It shows that this system is well integrated.



**Figure 3.** Main Menu

One of the financial statements shown by the budget section, Figure 4 appears that the financial statements, where this report is an input from the IT field and this data has accuracy because accounting fields that provide data and accounting fields are also able to access reports to see the truth. This report is easy to access as long the hardware (computer / laptop) can acces the application. To be able to

accesses it the user requires to have the ID and the password, so the application is able to provide information in a timely manner according to the needs of its users.

Funds Ctr	Cost Elem.	Long Text	PeriodBkck	Currency	CO Plan	CO Actual	COComm	COAllotted	FMCommitment Plan	FMCom Release	FMCom Actual	A
992200	51070203		8	IDR	0	0	0	0	0	0	0	
			9	IDR	0	0	0	0	0	0	0	
			10	IDR	0	0	0	0	0	0	0	
			11	IDR	0	0	0	0	0	0	0	
			12	IDR	0	0	0	0	0	0	0	
	51070203			IDR	0	21.553.335	0	21.553.335	0	0	0	
	51070204		1	IDR	0	246.354	0	246.354	0	0	0	
			2	IDR	0	246.354	0	246.354	0	0	0	
			3	IDR	0	246.355	0	246.355	0	0	0	
			4	IDR	0	246.354	0	246.354	0	0	0	
			5	IDR	0	0	0	0	0	0	0	
			6	IDR	0	0	0	0	0	0	0	
			7	IDR	0	0	0	0	0	0	0	
			8	IDR	0	0	0	0	0	0	0	
			9	IDR	0	0	0	0	0	0	0	
			10	IDR	0	0	0	0	0	0	0	
			11	IDR	0	0	0	0	0	0	0	
			12	IDR	0	0	0	0	0	0	0	
	51070204			IDR	0	985.417	0	985.417	0	0	0	
992200				IDR	0	22.538.752	0	22.538.752	0	0	0	
				IDR	12.563.188.181	1.038.357.212	0	1.038.357.212	6.585.508.241	1.770.177.541	888.717.326	881.46

Figure 4. Financial Statement

4. Conclusion

This company has been able to improve company performance quality for its employees by using a good accounting information system that has quality. It can be seen from what features they have even though the price is expensive but this application meets accounting application standards. Even on this software system, it has never experienced an error. There is only periodic repair by the software. Accounting information systems are able to provide convenience for accountants. So both the large or a developing companies will have a good accounting application that is in a good quality. but the SAP application does not have to be tailored to the needs of the company because this is one of the way to help company performance.

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