# The Role of AIS Success on Accounting Information Quality

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**Abstract:** The organization requires an accounting information system (AIS) to generate information that is required in achieving organizational goals. This study aims to (1) evaluate the measurement model of AIS success; (2) analyze the effect of system quality on AIS success, and (3) analyze the effect of AIS success on the accounting information quality. The population is the government units (SKPD) in the Regional Government of Kebumen Regency. The number of respondents was 114 finance/accounting manager/staff. The type of data used in this study is primary data. Questionnaire as a data collection instrument. The analytical tool used by Structural Equation Modeling (SEM) based on component or variance with Partial Least Square (PLS) approach. The results showed that the success of AIS can be measured using indicators of perceived usefulness, perceived ease of use and information system usage. Integrated information systems (both between components and sub-systems) will increase user perceptions of the usefulness and ease of use of the system. Likewise, if the information system can be accessed easily, it will affect the success of AIS implementation. Then, it will produce quality accounting information. The effective application of AIS will produce quality output, namely accounting information that is relevant, accurate, timely and complete, so that it can be used in decision making.

**Keywords:** accounting information system success, accounting information quality, information system usage,perceived ease of use. perceived usefulness

## I.    INTRODUCTION

Accountability in regional financial management is needed to support good governance and clean governance. Local governments as users of the state budget are required to prepare financial reports. The financial statements must be presented by the RI State Regulation No.71/2010 about Government Accounting Standards [1].

Local governments used the accounting information system (AIS) to produce financial reports and others. AIS implementation is by RI State Regulation No.58/2005 [2] concerning Regulation of the Minister of Home Affairs No.21/2011 jo No.13/2006 about Guidelines for Regional Financial Management [3].

AIS implemented in the central and regional governments in Indonesia is still not effective. This can be seen from the quality of the financial statements produced from the AIS. Based on the Audit Board of the Republic of Indonesia's (BPK) report in the first semester of 2019, of the 542 local government financial reports (LKPD) examined there were still 16% of LKPD that had not obtained an unqualified (WTP) opinion. This is due to the material incompatibility of LKPD with Government Accounting Standards or insufficient evidence to support the fairness of LKPD. The problem occurs in the accounts of fixed assets, current assets, and operating expenses.

Research on information systems success models has been widely carried out [4]. DeLone and McLean [5] identified six interdependent components of information system success (D&M IS Success Model). The components are system quality (technical level), information quality (semantic level), usage, user satisfaction, individual impact and organizational impact (level of influence). DeLone and McLean [6] updated their model (Updated D&M IS Success Model) by adding components of service quality and replacing components of individual impacts and organizational impacts with net profits.

Nelson et al. [7] identify system quality and information quality as the initial key to information system success. Sacer and Oluic [8] also stated that the quality of accounting information depends on the quality of the AIS because accounting information is the output of the AIS. There is a relationship between system quality and information quality [9-14].

## II.    LITERATURE REVIEW

### 2.1.   Accounting Information System Success

AIS is a collection of data and processing procedures that create the information needed for its users [15]. The system collects, records, stores, and processes data to produce information for decision-makers [16]. There are five variables to measure the success of information systems. These variables are a high level of system use, user satisfaction on the system, user favorable attitude, achieved objectives, and the financial payoff [17].

Another measurement is the Technology Acceptance Model (TAM). TAM explains the behavior of users in receiving information systems that are used [18]. According to Davis [18] behavior using information systems begins with perceived usefulness and perceived ease of use. Perceived usefulness is a benefit that individuals believe can be obtained when using information systems. Organizational context is an increase in individual performance that directly or indirectly impacts organizational performance Perceived ease of use is defined as an individual's belief that the information system to be used is not inconvenient or does not require a large effort when used.

Perceived usefulness and perceived ease of use affect individual attitudes toward information systems. Furthermore, this attitude will determine whether the user intends to use the information system (intention). This intention will determine whether the user will use the information system (usage).

### 2.2.   System quality

The quality of the system refers to the measurement of the information processing system itself [5]. This quality is defined as the characteristics of the information system processing. Seddon [19] defines system quality as the quality of information processing systems which can be seen from the consistency of the user interface, ease of use, quality of documentation, quality and maintainability of program code. Bailey and Pearson [20] use four indicators to measure the quality of information systems: accessibility, flexibility, integration, and system response time. Other dimensions as a measure of system quality include reliability, flexibility, ease of use, functionality, data quality, and integration [6]; interactivity and accessibility [21].

Information systems consisted of interrelated components: (1) people, hardware, software, peripherals, and communication networks; and (2) functions, modules, application types, departments, or end-user groups. These components must be integrated to achieve goals and produce output in an organized transformation process [22]. Likewise, according to Hall [23] that the ability of a system to achieve goals depends on the effectiveness of the system works and harmonious interaction between components and subsystems.

### 2.3.   Information Quality

Data are facts that are collected, recorded, stored and processed by information systems. While information is data that has been arranged and processed to provide meaning and help in the decision-making process [16]. O'Brien and Marakas [13] state that users need quality information, that is information that has characteristics, attributes, or characteristics of information that are useful to them. The quality of information is directly related to how information can be used in decision making to achieve organizational goals. Quality information can help complete tasks more efficiently and effectively [24].

The characteristics of quality information are as follows: (1) relevance, information is related to the problem at hand; (2) accuracy, ideally all information should be accurate. But features that contribute to system accuracy will add to the costs of the information system; (3) timely, information is available for decision making before a crisis develops or loses opportunities; (4) complete, the information generated presents a complete picture of a particular problem or solution [25]. According to Romney and Steinbart [16], quality information has the following characteristics: relevant, reliable, complete, timely, understandable, easy to use, verifiable and accessible. Relevant information if it can reduce uncertainty, increase the ability of decision-makers. The information must also be free from errors, but not missing important aspects of an event. The information must also be available when needed. Information will be understood if presented in a clear and easy to use and can be verified. Quality information can be accessed, available to users when they need it.

### 2.4.   The Effect of System Quality on Accounting Information System Success

The TAM model introduced by Davis [18] proposes that for further research it is necessary to add external variables that cause users to have a perception of the ease and usefulness of the technology/information system implemented. Likewise, Moon and Kim [26] stated the need to add external variables as in the TAM model to increase perceived ease of use and usability. Several studies have added external variables in the TAM model such as perceived quality of the system [27], self-efficacy [28-30], and perceived credibility [30].

Lederer et al. [31] stated the qualities and capabilities of the system have a positive impact on perceived ease of use and usefulness of the information system used. Koufaris [32] showed that increasing the added value (quality) of the system can increase the perception of ease and usefulness of the system. Likewise, Chomchalao and Naenna [33] stated that system quality (integration, flexibility, accessibility) influences the acceptance and use of information systems. According to Ahn [34], system quality (appearance, technical adequacy, navigation, security, and privacy) is an important factor in increasing user satisfaction.

Kositanurit et al [35] stated there is a relationship between system quality and perceived ease of use, IS and individual performance. There is a positive relationship between system quality and perceived benefits [36-39].

2.5.  The Effect of Accounting Information System Success to Accounting Information Quality

Effective implementation of the information system produced information needed by users [40]. The fundamental role of AIS in organizations is to produce quality accounting information [41]. According to Laudon and Laudon [17], a successful implementation system will produce quality information and can be used by users in making decisions. The risk of failure of an AIS is a mismatch of information at lower, middle and upper-level management. The next risk is the disharmony of decisions and activities in various parts of the organization, which ultimately results in ineffective, efficient and controlled organizational performance [41].

Salehi et al. [11] showed that a successful AIS will produce quality financial information. That is, every organization that applies AIS successfully will have more precise financial reports and reliable financial reporting. A successfully implemented AIS increases the relevance and reliability of accounting information [12]. Likewise, Alzoubi [42] concluded that the success of AIS will increase the relevance of accounting information and reduce the level of uncertainty in making decisions. According to Gabriel and Obara [43], the success of IS can produce information that is fast and accurate and ultimately results in efficiency and effectiveness in the organization. Likewise, according to Fitriati and Mulyani [44-45] that the successful application of AIS can produce quality accounting information, which is relevant, accurate, timely and complete information so that it can be used in decision making.

## III.     RESEARCH METHOD

This study used the causal-explanatory method aimed at explaining the causal relationship between research variables. The variables used are system quality (integration and accessibility), AIS success (perceived usefulness, ease of use, and AIS usage) and accounting information quality (relevant, accurate, timelines, and complete). The operationalization for each of the research variables is presented in Table 1.

**Table 1. Operationalization of Variables**

| Variables | Indicators |
|---|---|
| **System Quality** Stair and Reynold (2010), O'Brien and Marakas (2011), Hall (2011), DeLone and McLean (1992), Seddon (1997), DeLone and McLean (2003) | Integration between components or sub-systems |
| | The level of ease of effort and place of access (accessibility) |
| **AIS success** Bodnar and Hopwood (2014), Romney and Steinbart (2012), Laudon and Laudon (2012), Gelderman (1998), Davis (1989) | Perceived usefulness:  work more quickly, job performance, effectiveness, make the job easier |
| | Perceived ease of use:  easy to learn, easy to become skillful, easy to use, easy to remember |
| | Information system usage:  frequency of use and hours of use |
| **Accounting Information Quality** Romney andSteinbart (2012), Hall (2011), O'Brien andMarakas (2011), Stair and Reynold (2012), McLeod and Schell (2007) | Information by the needs and problems that occur |
| | Information under the real situation, free of errors |
| | The information available when needed |
| | All required information is available |

The population in this study was SKPD in Kebumen Regency. The number of respondents was 114 finance/accounting manager/staff. The type of data used in this study is primary data. The data collection method uses a questionnaire. It was distributed by going directly to the relevant analysis unit, using postal services (mail survey), and electronic mail (e-mail).

Variables were measured using a Likert scale (rating scale) 1 to 5 which shows the level or rating. The validity and reliability of data are done by evaluating the measurement model in the PLS-SEM model. Data analysis tools use Structural Equation Modeling (SEM) based on component or variance with Partial Least Square (PLS) approach. The research model consists of measurement models or outer models and structural models or inner models.

Model evaluation consists of evaluating the measurement model and the structural model. Evaluations of reflective measurement models include validity, reliability, convergence validity, internal consistency reliability, and discriminant validity. An evaluation of the structural model is by (1) testing collinearity; (2) test the significance of the path coefficient; (3) testing the value of the coefficient of determination ($R^2$); and (4) testing $f^2$ (effect size).

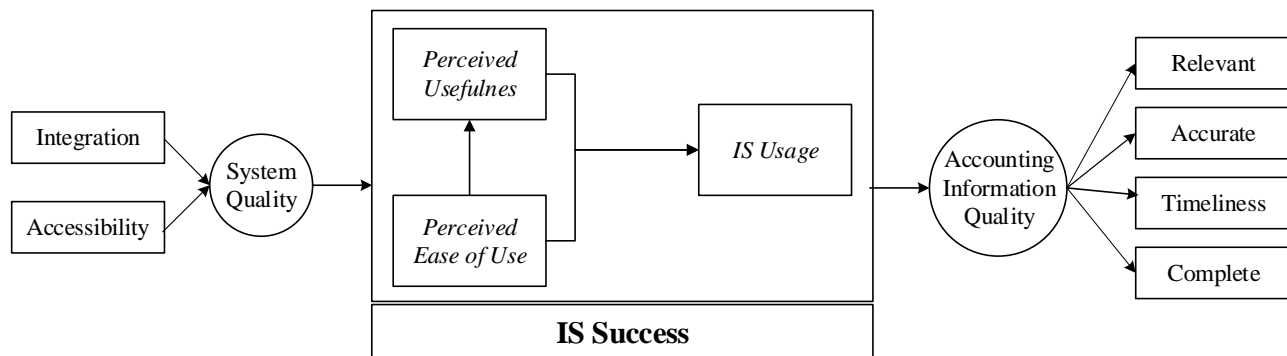Figure 1. Research Model

The research respondents were 114 staff of the SKPD finance/accounting department in Kebumen Regency. Most respondents were young (under 40 years), with an undergraduate level of education (59%). The male and female respondents are almost equal. Respondents with accounting education backgrounds were only 35%. Most of the experience of working in these institutions are more than 5 years. Position rotation occurred less than 5 years.

Table 2 presents a summary of respondents' responses to statements in the variables of system quality, AIS success and the quality of accounting information. The average score of the quality of information systems with indicators of integration and accessibility is in the moderate category (Table 2). It can be explained that the AIS used by the Kebumen Regency has been integrated and can be accessed. The average score of perceived usefulness (perceived usefulness) is also in a sufficient category. This indicates that respondents as users feel that AIS can make their work/tasks more quickly completed. Indicators of perceived ease of use also fall into the moderate category. It can be explained that the respondents felt the AIS used had operating procedures that were quite easy to understand and operate to produce quality accounting information.

Furthermore, it still refers to Table 2, showing that the accounting information produced has good quality seen from accurate, timely and complete indicators and relevant indicators. Indicators of the suitability of information and needs are in a good category.

The validity of the indicators in the measurement model is seen from the significance of the loading factor. Based on Table 3 it is known that the p-value of all loading factors is less than a significant level of 0.05, so it can be said that all indicators are valid in measuring the variable. Testing the reliability of indicators in this study using $R^2$ value. Based on the test results (Table 3) $R^2$ values of all indicators are more than 0.5 (reliable).

**Table 2 Average Respondents Response Scores**

| Variables | Scores | Indicators | Scores |
|---|---|---|---|
| System Quality (SQ) | 3.11 | Integration | 3.17 |
| | | Accessibility | 3.06 |
| AIS Success (AIS-S) | 3.17 | Perceived usefulness | 3.23 |
| | | Perceived ease of use | 3.20 |
| | | Information system usage | 3.07 |
| Accounting Information Quality (AIQ) | 3.15 | Relevant | 3.19 |
| | | Accurate | 3.14 |
| | | Timelines | 3.16 |
| | | Complete | 3.10 |

**Table 3. Loading Factor, $R^2$, AVE, and CR**

| No | Indicators | Loading Factor | | $R^2$ | AVE | CR |
|---|---|---|---|---|---|---|
| | | Estimation | p-value | | | |
| 1 | Integration | 0.851 | 0.000 | 0.824 | 0.660 | 0.795 |
| 2 | Accessibility | 0.772 | 0.000 | 0.723 | | |
| 3 | PU | 0.796 | 0.000 | 0.887 | 0.705 | 0.878 |
| 4 | PEoU | 0.889 | 0.000 | 0.719 | | |
| 5 | Usage | 0.831 | 0.000 | 0.682 | | |
| 6 | Relevant | 0.832 | 0.000 | 0.918 | 0.762 | 0.927 |
| 7 | Accurate | 0.903 | 0.000 | 0.914 | | |
| 8 | Timelines | 0.865 | 0.000 | 0.742 | | |
| 9 | Complete | 0.890 | 0.000 | 0.918 | | |

According to Hair et al, testing the convergence validity is used to test the convergence between indicators in the same construct, namely by looking at the value of AVE (Average Variance Extracted) [43]. Based on Table 3 it can be seen that all dimensions have an AVE value of more than 0.5 (good convergence validity). Reliability testing uses the value of Composite Reliability (CR). Referring to Table 3, CR values on all dimensions are more than 0.7, meaning that all indicators in each variable have good internal consistency.

Testing discriminant validity in this study uses the Fornell-Lacker criteria. Fornell-Lacker criteria require that the Fornell-Lacker indicator value of a variable must be greater for that variable than for other variables [46]. Based on Table 4 it can be seen that all Fornell-Lacker values for each variable are greater than Fornell-Lacker values for other variables.

Based on the results of testing the measurement model indicated that the measurement model has met the fit model criteria. So it can be said that all indicators used in this study can reflect the latent variables. System quality can be measured by two indicators that reflect it, such as integration and accessibility. AIS success is measured through three indicators namely perceived usefulness, perceived ease of use and information system usage. Information quality is measured by indicators relevant, accurate, timely and complete.

Evaluation of the structural model (inner model) includes the significance of path coefficient, $R^2$ (coefficient of determination) and $f^2$ [46]. The results of the evaluation are presented in Table 4 and Figure 2.

**Table 4. Path coefficient, statistic-t, p-value, $R^2$, and $f^2$**

| Variables | | Path coefficient | Statistic-t | p-value | $R^2$ | $f^2$ |
|---|---|---|---|---|---|---|
| Exogenous | Endogenous | | | | | |
| SQ | AIS-S | 0.496 | 3.773 | 0.000 | 0,246 | 0.326 |
| AIS-S | AIQ | 0.703 | 9.100 | 0.000 | 0.494 | 0.977 |

Based on Table 4, it can be seen that the influence of system quality on the success of AIS has a coefficient value of 0.496 (t-statistic value of 3.773 and p-value of 0.000). The effect of AIS success on the quality of accounting information has a coefficient of 0.703 (t-statistic value of 9.100 and p-value of 0.000). The $R^2$ value for the AIS success variable and the quality of accounting information is 0.246 and 0.494. This can be interpreted that the variability of AIS success can be explained by the quality of the system by 24.6% and the variability of the quality of accounting information can be explained by the success of AIS by 49.4%, while 75.4% and 50.6% are explained by other variables outside of the variable

under study.

Based on the results of the structural model testing in Table 4, it is known that the quality of the system influences the success of the AIS. This shows that themore quality an information system is, the more successful the AIS is implemented. With another statement, to increase the successful implementation of AIS, an organization must improve the quality of its system.

Figure 2 shows that the quality of the system reflected by indicators of integration and accessibility can affect AIS success reflected through perceived usefulness, perceived ease of use and information system usage. It can be explained that an integrated and easily accessible AIS can increase user perception of usability and ease of use. It will further increase the actual use.
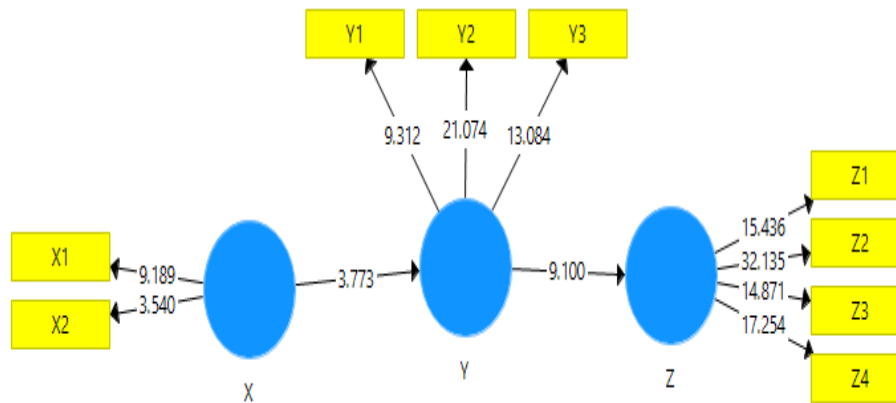


**Figure 2. Model Estimation**

The quality of the system as reflected by the integration (components and sub-systems) and high accessibility. With optimal integration and accessibility, the system has completed features and is easy to operate and has fast response times, causing users to feel comfortable and easy to use. AIS also used appropriate technology and fast access, users can immediately complete their work so that their performance becomes better. Users felt that a quality system can reduce the difficulty and complexity of completing their work. The results of this study are consistent with Chou and Yutami [47] who find that quality information systems have a significant effect on perceived ease of use. Likewise, Chin and Lin [48] found that information systems that have high compatibility are closely related to perceived usefulness and ease of use.

In TAM, Davis [18] defined perceived ease of use as the extent to which a person believes that using a particular system will be free of effort. Perceived ease of use is important because of its main role in determining acceptance and use. User-friendly information system design makes users feel comfortable and easy in implementing the system. The use of information systems will simplify and speed up the completion of work. So users will continue to use the information system. But on the contrary, if the new information system is too complicated and has a bad experience, the user will avoid or reject the use of the system.

Based on Table 4, it is known that the success of AIS affects the quality of accounting information. This means that the more successful the implementation of the system, the more quality the information produced. Then, to improve the quality of accounting information, an organization must increase the successful implementation of AIS.

The success of AIS was reflected by perceived usefulness, perceived ease of use and information system usage that can affect the quality of accounting information produced. Accounting information is the result or output of data processing, so the successful application of AIS in an organization will produce quality information. In this study, the quality of information is reflected with accurate, relevant, timely and complete information.

Integration and accessibility of AIS cause users to feel the ease of use. Users can easily be accessed and processed data to produce the required information quickly. An easy-to-use system causes users to also feel its usefulness. So that motivates users to use the system. The use of AIS causes work to be completed faster and more precisely. Thus, users are more likely to use it in completing their work. The information generated from the effective implementation of AIS becomes quality, that is accurate, relevant, timely and complete.

Sacer and Oluic [8] stated accounting information is the output of AIS. Then, the quality of accounting information depends on the successful implementation of the system. Effective implementation of the system can produce accounting information that is relevant, accurate, complete and timely that is useful in decision making. Gabriel and Obara [43], concluded that the effective implementationinformation system can produce information that is fast and accurate and has implications for efficiency and effectiveness in the organization. Likewise, according to Sambasivam and Assefa [13] that the application of an effective AIS can improve the quality of financial statements needed in decision making by managers.

According to Wongsim and Gao [49], organizations that are successful in implementing AIS can improve the quality of information needed in decision making. The successful implementation information system has an important role to produce quality information such as reliability, confidentiality, accuracy, availability, integrity, compliance, accessibility, security, completeness, relevance, effectiveness, efficiency, timely, comparative and easy to understand. Quality information helps organizations to control work processes. ensure alignment with business needs to support operations, strategic management, and decision making in organizations.

## V. Conclusion

This research succeeded in making a model of measuring system quality, AIS success and the quality of accounting information. System quality can be measured through indicators that reflect it, namely integration and accessibility. AIS success is reflected through perceived usefulness, perceived ease of use and information system usage. Accounting information quality can be reflected through relevant, accurate, timely and complete indicators.

System quality influences the successful implementation of AIS. An integrated and easily accessible system can increase user perception of the benefits obtained as well as user perception of the ease of use of the system. So that will increase the actual use of the system.

AIS's successful implementation affects accounting information quality produced. Accounting information is the result of data processing, the successful implementation of the system in an organization will produce quality information. With another statement, the effective application of AIS will produce quality output, namely accounting information that is relevant, accurate, timely and complete.

Furthermore, the results of this study can be one source of reference regarding the measurement of system quality, the success of AIS and the quality of accounting information as well as the interrelationship of the three variables. The results of this study have fulfilled the characteristics of scientific research, so it can be suggested for other researchers to do the research again with the same research method in different units of analysis. Future studies can examine key success factors for the quality of the system, such as; top management support, business processes, user competencies, commitment to the organization, organizational culture, internal control, and others.

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