

THE ROLE OF QUALITY OF ACCOUNTING SYSTEMS AND INFORMATION IN
OPTIMIZING OPD PERFORMANCE THROUGH DECISION MAKING (SURVEY OF
SYSTEM USERS IN OPD OF CENTRAL SULAWESI PROVINCE)

PERAN KUALITAS SISTEM DAN INFORMASI AKUNTANSI TERHADAP
OPTIMALISASI KINERJA OPD MELALUI PENGAMBILAN KEPUTUSAN (SURVEI
PADA PENGGUNA SISTEM DI OPD PROVINSI SULAWESI TENGAH)

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ABSTRACT

The purpose of this study was to examine and analyze the effect of the quality of human resources in accounting, control activities and the use of information technology on the quality of cooperative financial reports in Central Sulawesi. This study uses a survey research design. The population in this study were all cooperatives operating in Central Sulawesi. The number of cooperatives operating is 59 cooperatives. The method of determining the sample in this study is purposive sampling, namely the sampling is not random and the sample is selected based on considerations or criteria that have been determined. To analyze the hypothesis, the data in this study were processed using quantitative methods with an approach or with the help of PLS (Partial Least Square). The results of the study concluded that the quality of human resources in the accounting field partially has a positive and significant influence on the quality of financial statements. Control activities partially have a positive and significant effect on the quality of financial statements. The partial use of information technology has a positive and significant impact on the optimizing opd performance.

Keywords : System Quality, Accounting Information, Performance Optimization, Decision Making

ABSTRAK

Tujuan penelitian ini adalah untuk menguji dan menganalisis pengaruh kualitas sumber daya manusia bidang akuntansi, aktivitas pengendalian dan pemanfaatan teknologi informasi terhadap kualitas laporan keuangan koperasi di Sulawesi Tengah. Penelitian ini menggunakan desain penelitian survei. Populasi dalam penelitian ini adalah seluruh koperasi yang beroperasi di Sulawesi Tengah. Jumlah koperasi yang beroperasi sebanyak 59 koperasi. Metode penentuan sampel dalam penelitian ini adalah purposive sampling, yaitu pengambilan sampel tidak secara acak dan sampel dipilih berdasarkan pertimbangan atau kriteria yang telah ditentukan. Untuk menganalisis hipotesis, data dalam penelitian ini diolah menggunakan metode kuantitatif dengan pendekatan atau dengan bantuan PLS (Partial Least Square). Hasil penelitian menyimpulkan bahwa kualitas sumber daya manusia bidang akuntansi secara parsial memiliki pengaruh positif dan signifikan terhadap kualitas laporan keuangan. Aktivitas pengendalian secara parsial memiliki pengaruh positif dan signifikan terhadap kualitas laporan keuangan. Pemanfaatan teknologi informasi secara parsial memiliki pengaruh positif dan signifikan terhadap optimalisasi kinerja OPD.

Kata Kunci: Kualitas Sistem, Informasi Akuntansi, Optimalisasi Kinerja, Pengambilan Keputusan

1. INTRODUCTION

The performance of regional governments in financial management continues to increase (BPK, 2017). However, good financial and organizational management performance has not been able to meet the expectations of the community as users of government services. This is shown by the many criticisms of local governments both domestically and internationally (Rini & Damiati, 2017). Ahyaruddin, M., & Akbar (2018) explained that government performance is provided only as a formality and is more strongly influenced by

coercive factors in the form of regulatory pressure, as stated in the theory of institutional isomorphism. Nurkhamid (2008) said that the performance of regional governments revealed so far tends to be wrong and one-sided, because they ignore failed programs and only convey successful programs. One of the government's efforts to improve performance is by using an Accounting Information System (AIS), because SIA is designed to produce financial information that is used by its users to make appropriate decisions (Ulfah, 2015). Susanto (2015) states that AIS refers to a collection of sub-systems or components, both physical and non-physical, that work together to process transaction data into a financial information system. The quality of accounting information is obtained from an effective and quality information system (Fitrios, 2016). Beshi & Kaur, (2020) revealed that providing quality AIS can demonstrate capture power, accountability and transparency, which in turn has a role in reducing corruption and increasing public trust in public sector organizations.

However, there are still several phenomena related to the less than optimal development of AIS in local governments in Indonesia. Heru (2017) stated that the SIA available to the government is considered not yet reliable. This was confirmed by Budiriyanto (2013) who found that in 2018, there were 206 regional governments with 304 findings related to SIA and inadequate accountability practices. In detail, the summary of Audit Results 1 of 2017 indicates that there are weaknesses in the SIA and its reporting, including delays in staff incompetence in reporting and problems with the accounting system. AIS's reliability in any entity does not come by itself. Rather, it is motivated by various specific determinants. Therefore, we must study several factors related to the success of developing this AIS (Mkonya et al., 2018). Contingency theory emphasizes that the system design of an organization, in this case a quality AIS, is very dependent on factors within the organization (Fitrios, 2016). The AIS section contains human resources and technical systems (hardware, software, and communication technology) (Bolívar et al., 2006). Therefore, harmony between these two aspects needs to be created so that AIS can run effectively and then provide benefits. Thoa & Nhi (2022) revealed the importance of accounting knowledge possessed by leaders, availability and function of hardware, availability and function of software, and availability of communication network functions. However, in Thoa & Nhi's (2022) research, there are research limitations, namely, the data is very diverse, the sample size is still quite small compared to the sampling frame, and the research study is only limited to the public sector context in Vietnam. Future research is recommended to increase or increase the sample size and increase the number of public institutions that have a certain level of autonomy in spending and investment.

2. LITERATURE REVIEW

According to Romney & Steinbart (2018:10) an accounting information system is a system that can collect, record, store and process data to produce information for decision makers. This includes people, procedures and instructions, data, software, information technology infrastructure, internal controls and security measures." According to Turner, Weickgenannt, & Copeland (2017:4) accounting information systems include processes, procedures and systems that capture accounting data from business processes, record accounting data into appropriate records, process accounting data in detail by classifying, summarizing and consolidating and reporting summarized accounting data to internal and external users.

According to Patel (2015) an accounting information system is an information subsystem in an organization, whose activities are collecting information from various entity subsystems and communicating it to the organization's information processing subsystem. Accounting information systems traditionally focus on collecting, processing, analyzing and communicating financial information to external parties such as investors, creditors, bankers and tax agents as well as internal parties such as management and owners. It can be

concluded that an accounting information system is a system that can produce information by carrying out activities of collecting, recording, storing, processing and producing accounting data reports that can be used for users to make decisions, both internal and external users.

According to Jogiyanto (2013:10) the quality of accounting information is "The quality of accounting information can be used to measure the quality of output from the information system. The quality of accounting information is in the form of structured operational report documents which have the following characteristics: relevant, timely, accurate, complete, concise. Information quality is a measurement model that focuses on the output produced by the system, as well as the value of the output for the user.

According to Romney & Steinbart (2018:12) Proposing the Quality of Accounting Information as follows: "An indication of the quality of an accounting information system is that it reduces uncertainty in supporting decisions, and encourages better planning of work activities. Decision making by management will be better if all factors that influence decision making are considered. If all factors have been considered, then management has a smaller risk of making mistakes in decision making." Decision making by management will be better if all factors that influence decision making are considered. If all factors have been considered, then management has a smaller risk of making mistakes in decision making. So, refers to the ability to make decisions and refers to existing standards. Decision making is evaluating options and making decisions from existing options. Decision making involves the process of evaluating a number of alternatives and making a choice among the existing alternatives. In inductive reasoning, people use established rules to make conclusions. In contrast, when making decisions, these rules do not exist, and we do not know about the consequences of the decision. Some pieces of information may be missing and we cannot trust all the information we have (L.cox et al. 2007).

Decision making is a set of steps taken by individuals or groups in solving problems as well as the process of selecting alternative courses of action to choose to overcome the problem. Decision theory is an ideology for structuring and analyzing uncertain or risky situations, here decisions are more perspective than descriptive. The focus of decision making is on the ability to analyze situations by obtaining as accurate information as possible, so that problems can be resolved (Rivai, 2007) According to Smith, Shanteau, and Johnson (2004) stated that decision making is the selection of alternative behavior (behavior) from two or existing alternatives. According to Siagian and Sondang (in Rahman & Agus, 2013) explain that decision making is a systematic approach to the alternatives faced and taking action that according to calculations is the most appropriate action. According to (Larson et al, 1998) decision making is a process that involves combining and unifying existing information to choose one of several possibilities. Decision making combines and integrates existing information to choose one of several possible actions. For example, in groups, when the group starts, members usually rarely have the same opinion in deciding something. They make decisions based on different information and are also supported by different views.

According to Mahsun (2006:4) in Auditya, Lucy et al (2013) stated that performance is work ability shown by work results. Meanwhile, according to Bastian (2010:274) in Auditya, Lucy et al (2013), performance is a description of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of an organization as stated in the formulation of an organization's strategic scheme (strategic planning). In MenPAN (2017) states: Government Agency Performance is "a description of the level of achievement of targets or objectives of government agencies as an elaboration of the vision, mission and strategy of government agencies which indicates the level of success and failure in implementing activities in accordance with established programs and policies. According to Arsyaty, et al (2008) in Usman and Lukman (2014), agency performance is the level of achievement of results from an activity in a government agency in

relation to the use of funds in accordance with measurable quantity and quality using the principles of efficiency and effectiveness.

3. METHODS

The object of this research is the quality of accounting systems and information on optimizing OPD performance through decision making. Questionnaires were distributed to 38 OPDs within the Central Sulawesi Provincial government. The analysis method used is PLS analysis.

4. RESULTS AND DISCUSSIONS

Structural model testing

Table 1
Coefficient Value and *p*-value

DependVariable	X1	X2	X3	Is
OPD Performance (Y)	0.378	0.230	0.377	<i>Path coefficients</i>
	<0.001	<0.001	<0.001	<i>p-value</i>

Source: Processed data, 2024

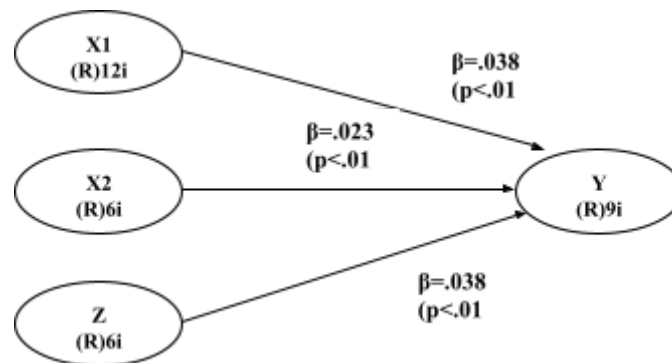


Figure 2
Research Model Pathway

The picture above shows that by using a significance level of 5% the basis for decision making is < 0.05 the hypothesis is accepted, conversely > 0.05 the hypothesis is rejected.

Table 2
R-squared, adjusted R-squared, dan Q-squared

	X1	X2	X3	AND
R-squared				0.434
Adj. R-squared				0.394
Q-squared				0.575

Source: Processed data, 2024

Table 2 above presents information that the R-squared value for the financial report quality variable (Y) is 0.434, which means that in the model proposed in this research, the financial report quality variable (Y) can be explained by system quality (X1), accounting information (X2) and decision making information (X3) of 43.4%, while the remaining 56.4% is explained by other variables.

Table 3
Results of Analysis of Model Fit Indicators

Parameter	Mark	Limitation	Conclusion
Average path coefficient (APC)	0.314 P<0.001	p<0,05	Model fit
Average R-squared (ARS)	0.434 P<0.001	p<0,05	Model fit
Average adjusted R-squared (AARS)	0.394 P<0.001	p<0,05	Model fit
Average block VIF (AVIF)	1.536	acceptable if ≤ 5 , ideally ≤ 3.3	Model fit
Average full collinearity VIF (AFVIF)	2.133	acceptable if ≤ 5 , ideally ≤ 3.3	Model fit
TenenhausGoF (GoF)	0.458	small ≥ 0.1 , medium ≥ 0.25 , large ≥ 0.36	Model fit

Source: Processed data, 2024

Based on table 4.12 above, the APC, ARS and AARS used to measure the average value of the path coefficient, R-squared and adjusted R-square produce an APC value = 0.314; ARS = 0.434; and AARS = 0.394 and all these values are significant at the <0.001 level. The recommended P value for APC, ARS and AARS as model fit is 0.05 (<0.05) (Kock, 2015; Latan and Ghozali, 2016) thus the goodness of fit model criteria in this study have been met.

This result is also supported by AVIF and AFVIF which are used as indicators to see whether multicollinearity occurs or not. The respective values produced by AVIF and AFVIF are 1,536 and 2,133. The GoF value of 0.458 indicates that the model's predictive power is in the large category ($0.458 > 0.36$). Thus, it can be concluded that this research model meets the requirements and there are no multicollinearity problems between indicators and between exogenous variables.

5. REFERENCES

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