

PROCEEDINGS

The 3rd 2015 IBEA International Conference on Business, Economics and Accounting

NIKKO Hotel, Ho Chi Minh City, Vietnam 15-17 April 2015

Hosted by :



University of Economics
Ho Chi Minh City
Vietnam





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COMMITTEES

Prof Vo Van Nhi	UEH
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 Master Pham Ly Ly
 Master Le Viet
 Master Vu Quang Nguyen
 Master Doan Thi Thao Uyan
 Master Tran Thanh Thuy
 Bachelor Doan Van Tra

SESSION CHAIRS

Asep Hermawan
 Ken Devos
 Mohamad Naimi bin Mohamad Nor
 Nguyen Xuan Hung
 Paskah Ika Nugroho
 Romi Adetio Setiawan
 Surapol Svetsomboon
 Trinh Hiep Thien
 Tsu-Ju yang

CONFERENCE SCHEDULE

The 3rd IBEA International Conference
 On
 Business, Economics and Accounting
 Ho Chi Minh City, VIETNAM
 15-17 April 2015

Day 1 : Wednesday, 15 April 2015

Time	Description	Place
14.00-16.00	Registration	
16.00-18.00	Social Gathering: To explore possibilities for collaboration among universities, join research, lecture-student exchange, etc	Nikko Hotel Saigon Origami Ball Room
18.00-18.20	Welcome Speech - CAAL Director - Rector UEH	Nikko Hotel Saigon Origami Ball Room
18.20-18.30	Opening Speech His Excellency Ambassador of The Republik of Indonesia in VIETNAM : Mr. Mayerfas	Nikko Hotel Saigon Origami Ball Room
18.30-19.30	Keynote Speech 1. Associate Prof. Dr.Nguyen Xuan Hung School of Accounting, University of Economics Ho Chi Minh City, Vietnam 2. Budi Satria Isman, BSBA, MA CEO Mikro Investindo and Founder ProIndonesia Foundation and "Smartpreneur Community"	Nikko Hotel Saigon Origami Ball Room
19.30 -19.45	Certificates /plaque for The Ambassador, CAAL, UEH, Keynote Speakers	Nikko Hotel Saigon Origami Ball Room
19.45-21.30	Dinner: Hosted By University of Economics Ho Chi Minh City (UEH)	Nikko Hotel Saigon Origami Ball Room

20.00-21.30	Arts Show Performance and Local Entertainment	Nikko Hotel Saigon Origami Ball Room
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Day 2 : Thursday, 16 April 2015

Place : Origami Ball Room

	TRACK : ACCOUNTING	
	SESSION CHAIR : Nguyen Xuan Hung	
08.00-08.15	Audit Committee: Gender And Ethnic Diversity – Evidence From Malaysia	Nik Mohamad Zaki Nik Salleh Faculty of Management, Multimedia University (MMU), Malaysia Mohd Hassan Che Haat School of Maritime Business and Management, Universiti Malaysia Terengganu (UMT), Malaysia
08.15-08.30	Integration in The Field of Audit Services Vietnam-Current Situation and Challenges joining ASEAN economic Community(AEC)	Phan Thanh Hai Duy Tan University, Da Nang City, Viet Nam
08.30 -08.45	Evaluation The Presentation And Disclosure About Nonfinancial Information Of Listed Firms At Ho Chi Minh City Stock Exchange (Hose) In Case Of Vietnam For The Year 2012-2013	Ha Xuan Thach University of Economics Ho Chi Minh City Duong Hoang Ngoc Khue University of Finance and Marketing
08.45-09.00	Investigating Accounting Information Quality And Accounting Information Systems Through Organizational Factors (Survey On Manufacturing Companies In Bandung-Indonesia)	Yenni Carolina Accounting Department, Maranatha Christian University Bandung – Indonesia

09.00-09.15	Antecedents Of The Quality Of Accounting Information (Survey On Commercial Banks In Bandung)	Rapina Accounting Department-Faculty Of Economics Maranatha Christian University Bandung-Indonesia
09.15-09.30	The Effect Of Internal Control Effectiveness On The Quality Of Financial Information: A Survey Research Of The Local Government	Ita Salsalina Lingga Faculty of Economics, Maranatha Christian University, Bandung, Indonesia
09.30-09.45	The Effect Of Software Fit And Business adaptation On Accounting Packaged Software Implementation Success: An Empirical Case In Ho Chi Minh City, Vietnam	Bui Quang Hung Faculty of Accounting and Auditing University of Economics Hochiminh city, Vietnam
09.45-10.00	The Overview Of Tax System For The Period 1986 – 2014 And Suggestions For Future Tax System From 2015 To 2020	Ma Van Glap University of Economics, Ho Chi Minh City
10.00-10.15	Coffee Break	
	Session Chair : Mohamad Naimi Mohamad-Nor	
10.15-10.30	Influence Factors On Internal And External Company To Audit Delay: Empirical Study On Companies Listed In Indonesia Stock Exchange In 2012-2013	Christine Dwi Karya Susilawati Aga Primasto Christian Maranatha University, Bandung
10.30-10.45	The Structure Of Malaysian Audit Market: From 2008 To 2010	Mohamad Naimi Mohamad-Nor Shamharir Abidin School of Accountancy, College of Business, Universiti Utara Malaysia
10.45-11.00	The Effect Of Management Accounting Use On Universities' Sustainable Competitive Advantage	Sondang Mariani Rajagukguk Maranatha Christian University-Indonesia

11.00-11.15	ERP - Accounting Demands And Information Technology Supporting	Tran Duy Vu Ngoc Lan Industrial University of Ho Chi Minh City, Accounting and Auditing Department
11.15-11.30	Evaluate The Providing Information In The Financial Statement Of Vietnamese Enterprises	Thinh Quoc Tran Accounting - Auditing Faculty, Banking University, Vietnam
11.30-11.45	Value Relevance Of Nonfinancial Information Disclosed In Annual Reports During The Global Financial Crisis. Evidence From Vietnamese Public Enterprises	Hiep Thien, Trinh School of Accounting and Auditing, University of Economics HCMC, Vietnam
11.45-12.00	Implementing The 360 Degree Leader Principles For Accounting Student Through GT Program	Hanny Accounting Department Maranatha Christian University, Indonesia
12.00-12.30	LUNCH	
	Session Chair : Hiep Thien, Trinh	
13.30-13.45	Investigation Toward Accounting In Indonesian SMEs : An Emphasis To Appropriate Practice For Small-Medium Enterprises	Linda Kristina Chandra Arifin Ari Budi Kristanto Elisabeth Pentl Kurniawati Satya Wacana Christian University Salatiga, Indonesia
13.45-14.00	The Relationship Between Accounting Information Reported In Financial Statements And Stock Returns - Empirical Evidence From Vietnam	Hai, Tran Thi Thanh Diem, Nguyen Ngoc Binh, Ho Quoc University Of Economics Ho Chi Minh City (UEH)
14.00-14.15	The Factors Affecting The Level Of Accounting Information Publication Of The Real Estate Enterprises Listed On The Stock Market Of Viet Nam	Toan Le Duc Phu Huu Nguyen Duy Tan University, Danang City Vietnam

		Man Quang Le University of Finance – Marketing, HVMU, Vietnam Anh Nguyen Ngoc Le La Trobe University, Melbourne, Australia
14.15-14.30	Application Of Balanced Scorecard (BS) To Responsibility Accounting To Evaluate The Achievements Attained By Logistics Enterprises	Van Thi Thai Thu Quy Nhon University, Viet Nam
	Track: Business Ethics	
	Session Chair : Ken Devos	
14.30-14.45	A Conceptual Framework For An Investigation Of Employees' Ethical Behaviors In Thailand	Phathara-on Wesarat Faculty of Humanities and Social Sciences Prince of Songkla University (Pattani Campus)
14.45-15.00	Analysis Of The Association Between Nominal Variables In Statistical Study Of Information Flows About Academic Ethics	Milan Terek University Of Economics In Bratislava, Slovakia Peter Kročity School Of Management In Trencin, Slovakia
15.00-15.15	Ethical Attitudes Toward Tax Evasion: A Cross Cultural Study Between Turkey And Australia	Robert W. McGee Fayetteville State University, School of Business and Economics, United States Ken Devos Monash University, Department of Business Law and Taxation, Australia Serkan Benk Inonu University, Department of Public Finance, Turkey

15.15-15.30	Impediments To A Conceptual CSR Assurance Framework	Barry Ackers University Of South Africa (UNISA)
15.30-15.45	Coffee Break	
15.45-16.30	Best Paper Announcement and Closing Ceremony	
16.30-17.30	Campus Tour	

Day 2 : Thursday, 16 April 2015

Place : UEH -CAAL 1, 4th Floor

TRACK : FINANCE		
SESSION CHAIR : Paskah Ika Nugroho		
08.00-08.15	Kerala Model Of Regulating Money Lending Business: A Study On 'Operation Kubera'	Jaya Mathew Reeba Kurian KJ Somaiya Institute of Management Studies and Research, India
08.15-08.30	Break-Even Point Analysis In Micro Enterprise In Palangkaraya	Adhitia Toria Jaya Paskah Ika Nugroho Linda Ariany Mahastanti Faculty of Economics and Business Universitas Kristen Satya Wacana
08.30 -08.45	The Impacts Of Income Smoothing Toward Bond Ratings	Sebastianus Wahyu Krisseptiyan Mi Mitha Dwi Restuti Satya Wacana Christian University, Salatiga, Indonesia
08.45-09.00	The Harmonization Between Vietnamese GAPP And IFRS For Presenting Consolidated Financial Statements	Bui Van Duong University of Economics Ho Chi Minh City Tran Hong Van University of Finance and Marketing
09.00-09.15	The Analysis Of Company's Internal Factors That Affect Debt Level	Peter Maranatha Christian University

09.15-09.30	Analysis Of Financial Statements Format In Micro-Fair Judgmental And Macro-Uniform Countries	Jonathan Budi Setiawan Ari Budi Kristanto Elisabeth Pentl Kurniawati Satya Wacana Christian University Salatiga
09.30-09.45	The Impact Of Managerial Ownership, Institutional Ownership And Company Size Towards Debt Policy (Studies In Property And Real Estate Companies In IDX In 2011-2013)	Yezia Bernice (Alumni of Economics and Business Faculty, Satya Wacana Christian University) Yeterina Widi Nugrahanti Linda Ariany Mahastanti Economics and Business Faculty, Satya Wacana Christian University
09.45-10.00	Market Risk Models Performance And Economic Parameters In The Asia-Pacific FX Rate Market	Eliška Střiborová Barbora Šnapková Tomáš Tichý Technical University Ostrava, Faculty of Economics, Department of Finance, Sokolská, Czech Republic
10.00-10.15	Coffee Break	
SESSION CHAIR : Surapol Svetsomboon		
10.15-10.30	Analyze The Influence Of Capital Adequacy Ratio, Non Performing Loan, Operating Efficiency, Net Interest Margin And Loan To Deposit Ratio To Return On Asset	Mathius Tandiontong Grady Surianto Maranatha Christian University
10.30-10.45	Compliance Of Documentation Transfer Pricing Requirements In Foreign Direct Investment Enterprises In Vietnam	Mai Thi Hoang Minh Nguyen Thi Ngoc Bich University Of Economics Of Ho Chi Minh City

10.45-11.00	An Experimental Study Affects Of The Financial Characteristics On The Financial Information Transparency Extent Of Listed Companies On The Vietnamese Stock Market	Vo Van Nhi Faculty Of Accounting And Auditing, University Of Economics Ho Chi Minh City Le Thi My Hanh Faculty Of Accounting, Ton Duc Thang University, Vietnam
11.00-11.15	Financial Report Quality, Short-Term Debt, And Investment Efficiency	Phan Thi Bich Nguyet, University Of Economics Ho Chi Minh City, Viet Nam Nguyen Cong Tien Pham Duong Phuong Thao
11.15-11.30	Better Understanding From The Fashion Industry In Indonesia	Roos Kities Andadari Sony Heru Priyanto Maria Satya Wacana Christian University, Salatiga Jony Oktavian Haryanto Podomoro University, Jakarta
11.30-11.45	In E-Banking We Trust	Surya Setyawan Maranatha Christian University, Bandung, Indonesia
11.45-12.00	Application Of Association Rules In Data Mining For Financial Decision Making	Vo Ngoc Tuyet Phuong Systemgear Vietnam Ltd, Vietnam Huynh Van Tran Larion Computing Ltd, Vietnam Do Phuc University of Information Technology HCMC, Vietnam
12.00-13.30	LUNCH	

	Track : ECONOMICS and SYARIA ECONOMICS	
	Session Chair : Romi Adetio Setiawan	
13.30-13.45	Building Economics Equilibrium Model In Indonesia Toward Macroeconomic Variables, New Consensus Macroeconomics Approach	Marselina Economic and Business Faculty Lampung University
13.45-14.00	The Influence Of Macroeconomic Variables On Three ASEAN Share Price Index	Benny Budiawan Tjandrasa Maranatha Christian University, Indonesia
14.00-14.15	Competitiveness Map Of ASEAN Countries In The Framework Of The ASEAN Economic Community	Murti Lestari Indri Prasasyaningsih Duta Wacana Christian University; Yogyakarta; Indonesia
14.15-14.30	Agricultural Development In Food Estate Program Towards Cash Waqf-Based To Indonesian Food Sovereignty	Siti Inayatul Faizah Faculty Of Economic And Bussiness, Airlangga University, Indonesia
14.30-14.45	The role of Indonesia's Economic Democracy in a sustainable and inclusive development in Indonesia	Romi Adetio Setiawan Faculty of Sharia and Islamic Economics, Institut Agama Islam Negeri, Bengkulu
14.45-15.00	Customers' Interest In Saving Money On Islamic Banking In The City Of Bengkulu	Sirajuddin M. Romi Adetio Setiawan Institut Agama Islam Negeri Bengkulu
15.00-15.15	The Impact Of Local Government Spending For Education, Health, And Infrastructure To Human Development Index In East Java - Indonesia	Ventina Natra Permata Gustin Tanggulangan Satya Wacana Christian University

15.15-15.30	BI Rate As Controlling Inflation Study In Islamic Monetary	Desi Isnaini Fatimah Yunus Eka Sri Wahyuni Faculty of Sharia and Islamic Economics Institut Agama Islam Negeri, Bengkulu - Indonesia
15.30-15.45	Coffee Break	
15.45-16.30	Best Paper Announcement and Closing Ceremony	
16.30-17.30	Campus Tour	

Day 2 : Thursday, 16 April 2015

Place : UEH – CAAL 2, 4th floor

	TRACK : MARKETING	
	SESSION CHAIR : Tsung-Ju Yang	
08.00-08.15	Factors Influences People Behaviors In Online Shopping: A Conceptual Model	Setiawan Assegaff Joni Devitra Program Magister Sistem Informasi, STIKOM Dinamika Bangsa, Jambi, Indonesia
08.15-08.30	Big Data In Public Health Context Of Social Marketing: A Case Study Regarding The Ebola Outbreak	Metin Argan Anadolu University, Turkey Alper Ozer Ankara University, Turkey Mehpare Tokay Argan Bilecik Seyh Edebali University, Turkey
08.30 -08.45	Mediating Effect Of Student Satisfaction On Student Loyalty	Herry Mulyono Program Magister Sistem Informasi STIKOM Dinamika Bangsa Jambi, Indonesia
08.45-09.00	Money Attitude And Impulse Buying	Maria Rio Rita Vita Agesi Argentina Satya Wacana Christian University, Indonesia

09.00-09.15	Personal And Social Motives Influenced The Decision Making To Participate In Brand Community (A Case Study)	Danis Ayu Widiastutik Eristia Lidia Paramita Faculty Of Economics And Business, Satya Wacana Christian University Salatiga, Indonesia
09.15-09.30	Antecedents Of Customer Positive Emotion And Behavioral Intentions In Indonesia Traditional Wet Market Setting	Asep Hermawan Husna Leila Yusran Faculty of Economics-Trisakti University
09.30-09.45	Restaurant Marketing Strategy Formulation: Case Study Of Small Size Restaurants In Ubud, Bali	I Nyoman Arcana nyoman. I Gusti Ayu Dewi Hendriyani Bali Tourism Institute, Nusa Dua Sekolah Tinggi Pariwisata Nusa Dua, Bali
09.45-10.00	The trend of show rooming and web rooming behaviors of the consumers in Ho Chi Minh City	DINH Tien Minh University of Economics Ho Chi Minh City
10.00-10.15	Coffee Break	
	Session Chair : Asep Hermawan	
10.15-10.30	The Terrible Movies Audiences' Emotion Reactions And Behavior Intentions	Tsung-Ju Yang Huang, Hsu-Li Yu-Lin Shen Wang-Hsin Peng Institute of Service Industries and Management, Minghsin University of Science and Technology, Taiwan
10.30-10.45	The Impacts Of Brand Awareness And Image On The Decision-Making Of The Children's English School	Tsung-Ju Yang Pei-Fen Chin Yi-Chen Tu, Wang-Hsin Peng Institute of Service Industries and Management, Minghsin University of Science and Technology, Taiwan
10.45-11.00	Consumer Acceptance Of Functional Foods In Ho Chi Minh City	Bui Duy Tung University of Economics Ho Chi Minh City



	Track : Human Resources Management	
	Session Chair : Asep Hermawan	
11.00-11.15	Designing Office Layout For Faculty Staffs At University To Increase Efficiency And Effectiveness	Fanny Kristine Imelda Junita Department of Management Maranatha Christian University, Bandung, Indonesia
11.15-11.30	A Labour Mobility As An Adjustment Mechanism	Eva Muchová University Of Economics In Bratislava, Slovakia Marek Kálovec University Of Economics In Bratislava, Slovakia
11.30-11.45	Knowledge Transfer Process Acceleration By Using SECI Model Approach Which Is Adapted To The Javanese Community Local Wisdom "Slametan" (A Case Study Of Cracker Enterprises In Tuntang, Semarang Regency)	Uda Ariany Mahastanti Yeterina Widi Nugrahant Faculty of Economics and Business of SWCU Salatiga Indonesia Sri Hartini Faculty of Mathematics and Science of SWCU Salatiga Indonesia
11.45-12.00	Self Control, Illusion Of Control And Information Technology Support Towards Rational Decision Making And Their Effects On Performance	Nilton Paiva Lieli Suharti Faculty of Economics and Business, Satya Wacana Christian University
12.00-12.30	LUNCH	
13.30-13.45	Analysis On The Motivations Of Millennial Generations (Fresh Graduates) As Job Seeker Toward Using Online Recruitment Media	Edwin Johan Santoso Rosaly Franksiska Satya Wacana Christian University, Indonesia
13.45-14.00	Dual Role Conflict, Work Stress, And Performance: Social Supports As A Moderating Variable	Lieli Suharti Hetsina Athalia Karatem Faculty of Economics and Business, Satya Wacana Christian University, Indonesia



14.00-14.15	The Effect Of Islamic Work Ethics Towards The Commitment And Islamic Performance Of Employees Within The Business Units Of Islamic Boarding Schools In East Java	Ari Prasetyo Department of Syariah Economics, Faculty of Economics and Business, Airlangga University
14.15-14.30	Is Business Excellence Dependent On Organizational Culture And ICT? Case Of Emirati Company	Milan Ajmal College of Business Administration, Abu Dhabi University
	Track : MIX ISSUES	
	Session Chair : Surapol Svetsomboon	
14.30-14.45	Global Leaders: The Key To Success For Family Business In Indonesia In The AEC Era	Asni Harianti Management Department, Maranatha Christian University, Indonesia Hanny Accounting Department, Maranatha Christian University Indonesia
14.45-15.00	Data Mining In Educational Assessment: A Perspective Of Big Data	Apitchaka Singjai Chiang Mai University, College of Art Media and Technology, Software Engineering Department, Chiangmai, Thailand
15.00-15.15	A Case Study: Improving Business Operations At Proven Alternative Co., Ltd.	Surapol Svetsomboon Bangkok University, Thailand Gamon Savatsomboon Mahasarakham University
15.15-15.30	An Integer Goal Programming Model For Faculty-Course-Time Scheduling In University	Imelda Junita Department of Management Maranatha Christian University, Bandung, Indonesia
15.30-15.45	Coffee Break	
15.45-16.30	Best Paper Announcement and Closing Ceremony	
16.30-17.30	Campus Tour	



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ANTECEDENTS OF THE QUALITY OF ACCOUNTING INFORMATION (Survey On Commercial Banks in Bandung)

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Abstract

Accounting may be seen as a service function. Its objective is to provide meaningful information to certain users. User typically need information to make decisions or to improve the decision making process. The accounting information system (AIS) is the system that supports the overall accounting function and makes it possible to attain this objective. Quality of accounting information systems is an integration of hardware, software, brainware, telecommunications networks, database and procedure, which is based on the input, process and output. This research examines the influence of management commitment, organizational culture and the quality of accounting information systems and its impact on the quality of accounting information. Data were obtained through survey techniques by distributing questionnaires to 30 commercial banks in Bandung. The results showed that there are significant effects of the management commitment, organizational culture and the quality of accounting information systems and their impact on the quality of accounting information.

Keywords: Quality of Accounting Information Systems, Quality of Accounting Information, Management Commitment, Organizational Culture

INTRODUCTION

The phenomenon that illustrates the lack of adequate accounting information system in the country of Indonesia is said by Gamawan Fauzi (2012) which states that the current of 524 districts / cities in Indonesia, less than 10 percent to reach an unqualified opinion. In 2014, they are targeting 262 districts / cities should be able to obtain an unqualified opinion. Gamawan Fauzi (2012) asserts that the unqualified opinion is very important and strategic in the area of financial management. It shows the seriousness of the government in managing the budget and work on accountability of income and expenditure. Most importantly, accountability is expected to encourage the public welfare. In addition to public sector accounting weaknesses such as lack of human resource capacity, there are obstacles lack of information systems, as well as misalignment of planning and budgeting documents. Accounting information system is something that is associated with manual work, but involves a computer and using processes such as collecting, recording, summarizing and manage data to provide information to users (Hansen et al, 2009, p.4; Godwin & Alderman, 2010, p.54).

Accounting information system said by Weygandt et al (2010, p.199) is a collection system and transaction data processing and distributing financial information to interested parties. Accounting information system aims to produce information for the user (Hansen et al, 2009, p.4) and the information just mentioned is prepared by firm's accountant. Accountant's companies prepare both financial accounting and management accounting



reports and information from an information system in the company (Nikolai et al, 2010, p.7).

The information defined as the result of data processing that gives meaning and benefits (Azhar Susanto, 2009, p.40). Quality accounting information obtained through the application of quality accounting information system (Hongjiang Xu, 2009) because it is needed as a basis for decisions making (Ponte et al, 2000; Hall, 2011, p.72) and the accounting information system should exist at every stage of operations for improve the quantity and quality of information (Ponte et al, 2000). Accounting information system that produces quality accounting information is one of the competitive advantage for the company (Hong jiang Xu, 2009; Schaltegger et al, 2008; Ponte et al, 2000).

Associated with the need for high quality information, in fact, a phenomenon that occurs in Indonesia has not implemented a quality accounting information systems to support the report produced by an organization. The fact is expressed by Budi Mulya (Deputy Governor of Bank Indonesia) and Vice President Boediono (2010) that the report of the bank should be accurate, the report of the bank should be transparent and there is no window dressing. Demand for transparency of accounting Information is more accurate and deeper and also become increasing. Stakeholders are also consider, the need which more increase for improvement of accounting standards on the balance sheet. Even Jos Luhukay (2011) as a banking analyst admits banking crimes occur because of weaknesses system of data bank breach. As scandal Melinda Dee and Bank Mega-Elnusa should be a lesson for the banking sector to improve the banking sector itself. One of them by renew of data breaches banking which is still weak.

Magyar et al (2007) stated that the management commitment is affecting the implementation of accounting information systems. Ongoing support and commitment of the leadership of the organization is a success factor in the development of accounting information systems (Magyar et al, 2007; Galliers & Currie, 2011). In addition to the commitment of management, the successful implementation of information systems within an enterprise also influenced by organizational culture (Clarke, 2007, p.114; Finnegan & Willcocks, 2007, p.46; Joia, 2003, p.288). Then it can be understood that the culture of the organization in fact be related to information systems, because it explains how people behave in facing of system information (Ivancevich et al, 2011, p.72; Robbins et al, 2009, p.424).

Research on the relationship of accounting information systems with the quality of accounting information are still few in number in Indonesia, it is still needed for research that provides empirical evidence on the influence of management commitment and organizational culture on quality of accounting information systems and quality of accounting information. This study also aims to solve the problem of how much influence the management commitment and organizational culture on quality of accounting information system and its implications on quality of accounting information with survey on the commercial banks in Bandung

MANAGEMENT COMMITMENT

According to Liker and Hoseus (2008, p.192) commitment could be defined as dedication of oneself for a goal or a relation. Real commitment requires something that psychologists call internal motivation; i.e. an individual is pushed to the goal internally. People have to satisfy themselves through job-enrichment and get energy without making

managers give them any rewards for a special behavior. Management commitment stated by Chalk (2008, p.3) as a leadership style where a manager and subordinate jointly participate in the formation of the work goals, determine the level of authority, and clarify the performance commitments. According to Phillips et al (2004, p.94) the commitment of management usually refers to the group of top-level management and including his promise to allocate resources and provide support for the learning and development. Kaynak and Kahle (2003, p.29) also Schniederjans et al (2007, p.170) states that the relationship between the commitment of management and information systems is the agreement of a group of top-level management to engage and participate in achieving successful implementation of information systems.

Dimensions of management commitment that will be used as the measurement is as follows (Gillmore and Williams, 2013, p.259; Kutz, 2011, p.6; Englund & Bucero, 2006, p.8) work settings and setting responsibilities of team members with indicators as follow: set a proper job description; always held a meeting to discuss things that are important. Facilitating skills required by the human resources with the following indicators: provides funding for training, ensure the availability of competent human resources. An evaluation of the planning process and develop of the system with the following indicators: the system has been implemented in accordance with the requirements of the existing standards, give the reward and punishment in the process of evaluation. Assess the consistency of the policy is needed in the implementation process with the following indicators: decrease deviations from established policies, allocate investment fund in information systems to support appropriate policy

ORGANIZATIONAL CULTURE

In the opinion of Schermerhorn (2011, p.260), organizational culture is the system of shared beliefs and values that guides behavior in organizations. It is also often called the corporate culture, and through its influence on employees and customers it can have a strong impact on performance. Ivancevich et al (2011, p.72) explains that the culture of the organization as a perspective for understanding the behavior of individuals and groups which have limitations. Organizational culture is the employee perspective in creating a pattern of beliefs, values and expectations. Schein (2010, p.17-18) explains that organizational culture is a basic pattern received by the organization to act and solve problems, form the employees so they are able to adapt to the environment and to unite the members of the organization. Then it can be defined that organizational culture is a system of shared meaning held by members that distinguishes the organization from other organizations. This system of shared meaning is a set of key characteristics that should be upheld by the organization.

Dimensions and indicators of organizational culture that will be used in this study are as follows (Robbins et al, 2009, p.424; Moorhead and Griffin, 2001, p.166; Keyton, 2011, p.35): innovation and risk-taking with the following indicators: looking for new opportunities, take risks and be able to do experiments, do not feel hampered by the policies and practices of formal. Award to another person with the following indicators: shows the presence of justice and tolerance and respect for others. Results oriented with the following indicators: has the attention and high expectations on the results and achievements, have attention and high expectations on the action. Oriented on team and collaboration with the following

indicators: the absence of prejudice and discrimination and low levels of conflict between groups. Aggressive and struggles with the following indicators: take affirmative action in markets to face competitors, prepare the way to handle conditions that occur outside the organization.

ACCOUNTING INFORMATION SYSTEM QUALITY

Bagranof et al (2010, p.3) has stated that the definition of the accounting information system as a system to collect, record and process the data to generate useful information for decision makers. Furthermore, according to Hansen et al (2009, p.4) understanding of the accounting information system is manual work assisted by a computer using a process such as collecting, recording, summarizing, analyzing, and managing data to provide information. Such information is communicated to decision makers. Romney and Steinbart (2003, p.2) provide a description of the accounting information system as a data collection and procedures of processing that create the necessary information for its users.

Dimensions of the accounting information system (Azhar Susanto, 2008, p.58; Romney and Steinbart, 2003, p.30; Rainer & Cegielski, 2011, p.63) which will be used as a measurement in this paper are the hardware, with the following indicators: the availability of data input facilities, availability of facilities and the main processing section of memory , availability of facilities output. Software, with the following indicators: the availability of facilities for the processing of data within the organization, the availability of programs to run the application. Brainware, with the following indicators: the availability of people to run the system, the ability of people to carry out their functions. The procedure with the following indicators: collect data on the organization's activities, processes the data on the activity of the organization, storing data of the activities of the organization. Database, with the following indicators: have external financial data, have financial data has conceptual, have internal financial data. Communication Network Technology with the following indicators: available computers to process information, available communication channels such as cable and telephone, available communication processors that helps send and receive data such as modems, controllers and multiplexers.

ACCOUNTING INFORMATION QUALITY

According to a statement from Gelinas and Dull (2012, p.19) quality of information is useful information for decision makers. The term "quality" can mean success (Dellon & McLean, 1992) or effectiveness (Flynn, 1992), or the user satisfaction (Stair & Reynolds, 2010). Gelinas and Dull (2012, p.19) used the term "effectiveness" of accounting information systems as a measure of success of information systems in achieving the goals that has been set. According to Song Lin and Xiong Huang (2011: p.301), the quality of information refers to the quality of the output produced by the information system, in the form of reports or online screens. It is defined by four dimensions of information quality: accuracy, completeness, consistency and timeliness. O'Brien and Maracas (2011, p.353) have stated that information with high quality is information whose has product characteristics, attributes or qualities which help make it valuable to them.

Dimensions and indicators of the quality of information used in this study is in accordance with the opinion expressed by Azhar Susanto (2008, p.13), Romney and

Steinbart (2003, p.2-3) also Song Lin and Xiong Huang (2011: p.301) is as follows: accurate, with an indicator that the information should reflect actual fact, the unity of information, re-checking of information. Timely, with indicators are as follows: information always available when required, timely in providing data, the latest technology available to acquire, process and send information. Relevant, with the indicators are as follows: information have to provide benefits for users, the level of detail of information must be in accordance with user requirements. Complete, with the indicators are as follows: complete information must be available according to user needs, the information available in full accordance with applicable regulations.

THEORETICAL FRAMEWORK

Support and commitment from the head of the organization to a system project development is the key to success in the field of accounting information systems due to the development of information systems is not static activity but dynamic activity (Keyton, 2011; Galliers & Currie, 2011). Sabherwal et al (2006) gives the conclusion of their research that there is a relationship between the success of information systems with the support of top management.

Futhermore Sharma and Yetton (2003) provide conclusions on the research that the commitment of management has been one of the critical factors in the successful implementation of accounting information systems. There is a strong relationship between management commitment through management support to the successful implementation of accounting information systems. The commitment of senior management stated by Kimbal et al (2008,p.16) as the most important criterion for assessing the success or failure of accounting information systems project implementation, because the strong support of top management will help overcome the shortcomings in the implementation of new projects mentioned.

Organizational culture supports the integration of information systems and make the growth of the organization because the organization's culture will be a critical factor in the successful development and implementation of information systems (Finnegan and Willcocks, 2007). O'Brien and Marakas (2009, p.17) has stated that the success of an information system should not be measured only by its efficiency in terms of minimizing cost, time and the use of information resources but should also be measured by organization culture. Yeganeh (2009) in his research, said that, the successful implementation of information systems, requires the adoption of an integrated approach to the organization, associated with changes in the organization where people and technical factors seen as part with interrelated close and interdependent with each other.

Siti Kurnia Rahayu (2012) in a study at 31 tax offices in Bandung and Jakarta indicate a significant influence of top management support and quality of data on the implementation on accounting information systems. In the accounting information system, the quality of the information provided is essential for the success of the system implemented in the organization concerned as guidelines for the implementation of accounting processes (Hongjiang Xu,2009).

Hall (2011, p.172) has stated that the quality of accounting information rests directly on the SDLC activities that produce accounting information systems. These systems deliver

accounting information to internal and external users. The overall objective of an accounting information system is to provide information to users (Hansen et al, 2009, p.4).

Based on the prior literature discussion, the conceptual model is shown in figure below

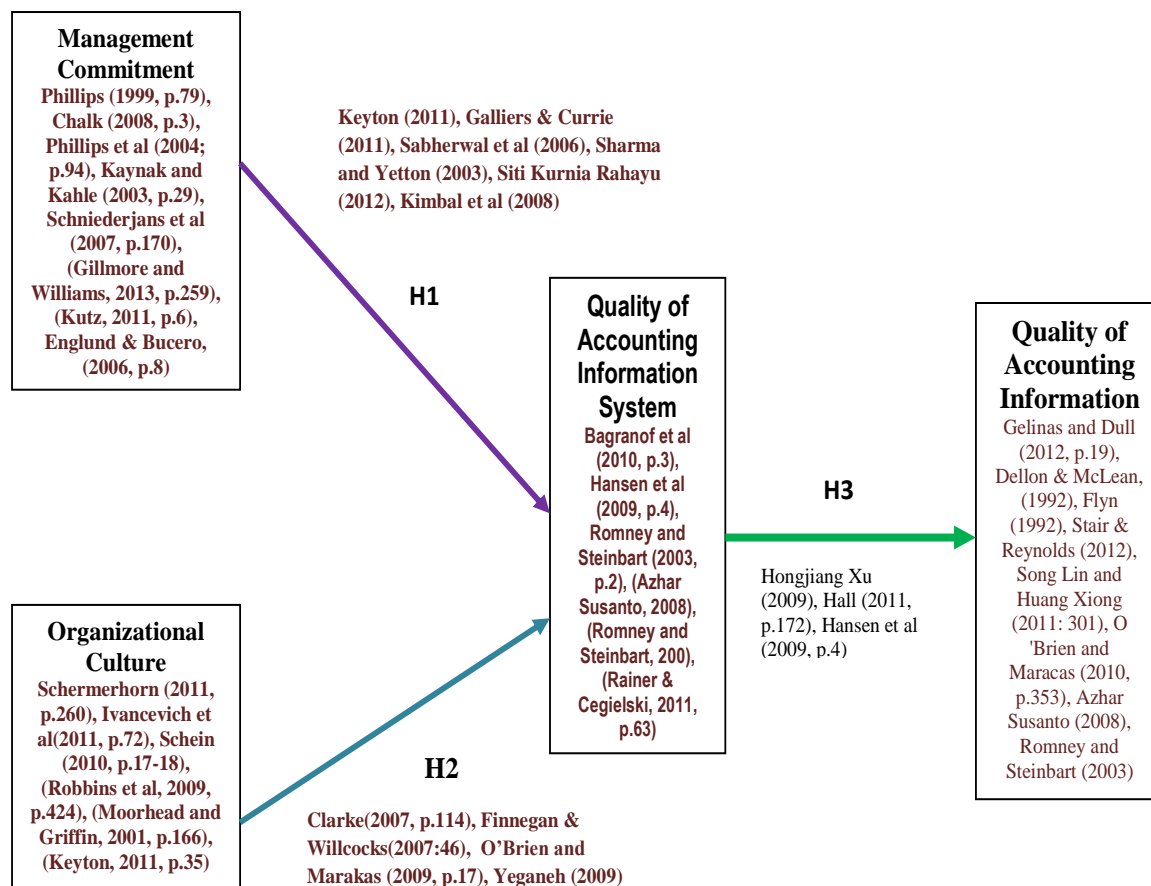


Figure 1: Theoretical Framework of the study

To test this model, the following hypothesis were proposed as follows:

H1: Management commitment affects the quality of an accounting information system

H2: Organizational Culture affects the quality of an accounting information system

H3: The quality of accounting information system affects the quality of accounting information

METHODOLOGY

The population in this study is the commercial banks in Bandung. Reasons to take population in this study is due to the banking industry plays a strategic role in the movement and the economic growth of a country. Through its main activities in the financial markets, namely the mobilization of funds and lending, banking institutions not only can improve the productivity of funds but also can encourage the development of other economic sectors. In Indonesia, the role of the banking industry is still very dominant and strategic, so attention to the efficiency of the banking industry to be high anyway. So it is important that the unit of analysis in this research is to address the phenomenon of the commercial banks and research framework support.

Roscoe (1975) cited by Sekaran (2000) provide a general reference for determining the sample size of more than 30 and less than 500 is appropriate for most research. The respondents of this study is the head of accounting and accounting staff in the banking organization with 30 commercial banks in the Bandung who have the operational department. Data analysis was performed using path analysis and hypothesis evaluated using Lisrel 8.7 software.

RESULTS

Effect of Management Commitment on Quality of Accounting Information Systems

Results of testing the first hypothesis showing that there is the effect of management's commitment to the quality of accounting information systems in the banking industry in Bandung by 40,44% with t-values 2,70 (critical value 1,96). That is, 40,44% of the quality of accounting information systems may be explained by the commitment of management.

The results are consistent with the results of research from Sharma and Yetton (2003) also Siti Kurnia Rayahu (2012) that the commitment of management have influence on the quality of accounting information systems. The results of this study are relevant to the theory of management commitment has been said by Kimbal et al (2008,p.16) as the most important criterion for assessing the success or failure of accounting information systems project implementation is support and commitment from top management.

Effect of Organizational culture on Quality of Accounting Information Systems

Results of testing the second hypothesis showing that there is the effect of organisational culture to the quality of accounting information systems in the banking industry in Bandung by 27,48% with t-values 1,97 (critical value 1,96). That is, 27,48% of the quality of accounting information systems may be explained by the organizational culture.

The results are consistent with the results of research from Yeganeh (2009) that the organizational culture have influence on the quality of accounting information systems. The results of this study are relevant to the theory of organizational culture has been said by O'Brien and Marakas (2009: p.17) that the success of information systems should be measured from the culture of the organization.

Effect of Quality of Accounting Information Systems on Quality of Accounting Information

Results of testing the third hypothesis showing that there is the effect of Quality of Accounting Information Systems on Quality of Accounting Information in the banking industry in Bandung by 4,57% with t-values 2,62 (critical value 1,96). That is, 4,57% of the quality of accounting information may be explained by the Quality of Accounting Information Systems.

The results are consistent with the results of research from Hongjiang Xu (2009) that the accounting information systems have influence on the quality of accounting information. The results of this study are relevant to the theory of accounting information systems has been said by Hansen et al (2009, p.4) that accounting information system generates accounting information required by users.

Test Influences Together

To prove whether the three independent variables jointly affect the quality of accounting information on the commercial banks in the Bandung, the statistical hypothesis testing are as follows:

$H_0 : \text{All } \rho_{ZYXi} = 0$
 $i = 1, 2, 3$

Management commitment, organizational culture and accounting information systems together does not affect the quality of accounting information on commercial banks in Bandung.

$H_a : \text{All } \rho_{ZYXi} \neq 0$
 $i = 1, 2, 3$

Management commitment, organizational culture and accounting information systems together affect the quality of accounting information on commercial banks in Bandung

Through the coefficient of determination (R^2) can be calculated F-value, using the following formula:

$$F_{\text{value}} = \frac{(n - k - 1)R^2_{Z(YX_1X_2X_3)}}{k(1 - R^2_{Z(YX_1X_2X_3)})}$$

$$F_{\text{value}} = \frac{(30 - 3 - 1) \times 0,26}{3 \times (1 - 0,26)} = 3.045$$

From F-table for the 0.05 significance level and degrees of freedom (3; 26) obtained a value of 2.975 F-table. Because of F-value (3,045) is bigger than the F-table (2.975), with the error rate of 5% so it was decided to reject H_0 and H_a successfully received. So based on the test results it can be concluded that organizational commitment, organizational culture and accounting information systems together to influence the quality of accounting information on commercial banks in Bandung.

Table 1. The Effect of Management Commitment (X1), Organizational Culture (X2) dan Quality of Accounting Information Systems (Y) on The Quality of Accounting Information (Z).

INDEPENDENT VARIABLES	Path Coefficient	Direct Effect	Indirect Effect	Total
X₁	0,15	2.25%	5.00%	7.25%
X₂	0,30	9.00%	5.18%	14.18%
Y	0,15	2.25%	2.32%	4.57%
Total Effect				26.00%

Through the influence of the sum of three independent variables obtained total influence from management commitment, organizational culture and accounting information systems together to influence the quality of accounting information on banks in Bandung = 7.25% + 14.18% + 4.57% = 26%, meaning that 26% change the quality of accounting information on commercial banks in Bandung caused or explained by management commitment, organizational culture and accounting information systems. While the remaining 74% is the influence of other factors outside of these three variables.

CONCLUSION

1. There is the effect of management commitment to quality of accounting information systems. Issues on quality of accounting information systems that have not been good, due to the management commitment not guarantee the necessary funding of maintenance of accounting information systems.
2. There is the effect of organizational culture to quality of accounting information systems. Application of accounting information system that has not been good, because the culture of the organization is not in accordance with the expectations of the organization. Leader is considered haven't had a strong commitment to the development of a healthy organizational culture.
3. There is the effect of quality of accounting information system to quality of accounting information. Accounting information still do not have good quality because it has not been able to predict the future, the information is not accurate, not timely, information is incomplete and not transparent.

SUGGESTION

This study is expected to be the basis for subsequent researchers to meet the characteristics of scientific research that replicability and generalizability (Sekaran & Bougie, 2010, p.19), it is advisable to conduct research that is repeated again, in different units of analysis and different samples that showed similar results (replicability), so increasing confidence in the research that has been done and the research can be more widely accepted by the various organizations (generalizability).

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