



# Australian

Journal of

# Basic and Applied Sciences

**AENSI Publisher**



# AJBAS

Australian Journal of Basic and Applied Sciences

[ Home ] [ Instructions ] [ Contact us ]

SPECIAL ISSUE IPN BANDUNG 2015

---

**The use of augmented reality application in a large-enrolment class for increasing students' attention**

*Nazatul Aini Abd Majid, Hazura Mohammed, Rossilawati Sulaiman*

1-6

---

**What is the Role of Governmental Support on Organizational Performance of Small Businesses? (A Case of Malaysia Small Business)**

*Yusra Lazim, Noor Azizan and Shahryar Sorooshian*

7-11

---

**Students' Perspectives towards Sustainable e-Learning in Malaysia**

*Aidrina binti Mohamed Sofiadin*

12-17

---

**Scientific Labor Resource Management for Non Standard Activities & Task: Case Study for Security Workforce**

*Thong Sze Yee, Zuraidah Bt. Mohd Zain and Bhuvanesh Rajamony*

18-24

---

**The Role Of Social Network Applications As One Of E-Learning Tools**

*Taisir Mohammed Hameed, Zainuddin Bin H.J. Hassan and Rosnafisah Sulaiman*

25-30

---

**Clamping Force Mechanism of Electro-Mechanical Continuously Variable Transmission for Automotive**

*Izhar Izmi Mazali, Kamarul Baharin Tawi, Bambang Supriyo, Mohd Sabri Che Kob, Nurulakmar Abu Husain, Mohd Salman Che Kob*

31-38

---

**Analisis Development and Implementation Media Education of Matematic Achievement of Student Learning (Object: Student 6th Grade in Semarang)**

*Masduki Khamdan Muchamad, Agustina Dwi Mawarti, Dr. Heru Santoso, M. Kom*

37-42

---

**A Cluster Analysis of Students' Interaction Level in An Online Asynchronous Forum Based on Their Patterns of Listening Behavior**

*Kamalambal Durairaj and Irfan Umar*

43-50

---

**Constructionpreneurship: Entrepreneurship Activity within Construction Industry**

*Zahidy Abd-Hamid, Noor Azlinna Azizan, Shahryar Sorooshian*

51-55



---

**Women Director Characteristics: Do They Add Value to Firm Performance?**

*Rokiah Ishak, Noor Afza Amran and Kamarul Bahrain Abdul Manaf*

56-62

---

**The Soft Skills of Accounting Graduates: Employers' Perspectives**

*Nabrah Saad and Kamil Md Idris*

63-69

---

**Director Independence, Ownership Concentration and Earnings Quality in Malaysia**

*Ahmed Al-Rassas and Hasnah Kamardin*

70-77

---

**Factors that Affect Accounting Information Systems and Accounting Information  
(Survey on Local Bank in Bandung-Indonesia)**

*Rapina*

78-86

---

**How to Attain Accounting Information Systems Quality?  
(Empirical Evidence from Manufacturing Company in Bandung – Indonesia)**

*Yenni Carolina*

87-94

---

**Internal Audit (IA) Effectiveness: Resource-Based and Institutional Perspectives**

*Halimah Nasibah Ahmad*

95-104

---

---

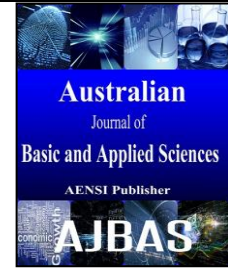




ISSN:1991-8178

## Australian Journal of Basic and Applied Sciences

Journal home page: [www.ajbasweb.com](http://www.ajbasweb.com)



### Factors that Affect Accounting Information Systems and Accounting Information (Survey on Local Bank in Bandung-Indonesia)

Rapina

Maranatha Christian University, Accounting Department, Economics Faculty, Bandung, Indonesia

(Student of Accounting Doctoral Program, Economics and Business Faculty, University of Padjadjaran Bandung, Indonesia)

#### ARTICLE INFO

##### Article history:

Received 28 January 2015

Accepted 25 February 2015

Available online 6 March 2015

##### Keywords:

Quality of Accounting Information Systems, Quality of Accounting Information, Information Technology, Transformational Leadership Style.

#### ABSTRACT

**Background:** More organizations are realizing that quality information is essential to the success of the business activity. Accounting information quality is a competitive advantage for an organization. Information systems must be built with deep understanding of the organization in which the information systems will be used. The competitive advantage of a company is an indicator of the potential of the company is superior in making decisions than its competitors. **Objective:** This research examines the influence of transformational leadership style, the used of information technology and the quality of accounting information systems and their implications on the quality of accounting information. **Results:** The results showed that there were significant effects of the transformational leadership style, the used of information technology and quality of accounting information systems on the quality of accounting information. **Conclusion:** Transformational leadership style and the used of information technology affect the successful implementation of accounting information systems in an organization, because the quality of accounting information system produces accounting information quality.

© 2015 AENSI Publisher All rights reserved.

**To Cite This Article:** Rapina., Factors that Affect Accounting Information Systems and Accounting Information (Survey on Local Bank in Bandung-Indonesia). *Aust. J. Basic & Appl. Sci.*, 9(9): 78-86, 2015

#### INTRODUCTION

The organization can be described as a system, that has a set of relationships between one part with another part in the organization's environment (Reynolds and Holwell, 2010). System is a network of procedures that are interconnected, gathered together to do an activity and accomplish a particular goal (Johnson, 2009; Vanderstoep and Johnston, 2009; Azhar Susanto, 2008).

The system is designed to meet the organization's goals, namely information, which is needed (Stair and Reynolds, 2009). The information needed by the organization can help managers to take various kinds of right decisions and it is said as a quality information (Jackson *et al.*, 2009

Schonberger and Lazer (2007) said that high-quality information is a worthy information used and high value to customers, because it is free from errors or other deficiencies. Poor quality of information will impact significantly to business activities (Joia, 2003). Criteria for quality information according to Azhar Susanto (2008), MinWei (2011) and Hall (2013) has dimensions which are accurate, timely, relevant and complete

The information is said to be accurate when the data is input and the process used in the system are in accordance with reality (Hall, 2013) so that the information is free from error and not misleading (Bidgoli, 2004). Actual conditions of criteria information should be accurate disclosed by Budi Mulya and Boediono (2010) that the banking organization required more transparent and honest in reporting on their balance sheet. The demand for transparency in accounting information has to be accurate. Stakeholders also has the need for transparency in order for the improvement of accounting standards in their balance sheet

The information is said to be timely when it gets to the recipient information by not too late (Romney and Steinbart, 2003; Azhar Susanto, 2008; MinWei, 2011), because the information already has no useful value if not timely (Wilkinson *et al.*, 2000; Bidgoli, 2004; Kieso *et al.*, 2007). It is surprising that the Indonesia Financial Reports are still getting bad ratings because of the delay in preparation of the budgets (Anwar Nasution, 2008). From the actual conditions, it appears that timely information will have value to help users.

The beneficial for users is to has relevant information (Schermerhorn, 2011). The information

**Corresponding Author:** Rapina, Maranatha Christian University, Accounting Department, Economics Faculty, Bandung, Indonesia (Student of Accounting Doctoral Program, Economics and Business Faculty, University of Padjadjaran Bandung, Indonesia)

datas processes must be related to the problems, so that the given information can be according to the problems encountered (Becker, 2001)

The criteria of completeness of information make the resulting information should be complete, so there is no shortage of information needed at the right time (Schonberger and Lazer, 2007; Schermerhorn, 2011, MinWei, 2011; Hall, 2013). The actual condition of the resulting information must complete said by Hadi Poernomo (2012) where the Supreme Audit Agency found 500 cases in the financial statements of the Ministry of State Owned Enterprise have to be actionable with regard to some State Owned Enterprise is not complete to record rental revenue of the asset so that the financial statements are considered less accountable.

Fardinal (2013) in his research on the Ministry and the Agency of the Republic of Indonesia found that the accounting information system influenced by internal control and accounting information systems affect to the quality of accounting information. Another study conducted by Siti Kurnia Rahayu (2012) stated that the weakness of the accounting information system of the quality of accounting information due to the application of accounting information system is not good. Similar thing expressed by Adeh Ratna Komala (2012) in her research that the poor quality of accounting information in the management of zakat institutions is affected by the poor quality of accounting information systems.

The phenomenon of accounting information systems are also expressed by Bahrullah Akbar (2012) that PT Jamsostek were still need to fix the system and information technology that supports the reliability of the data. This is because the results of the audit for the 2010 fiscal year and 2011 still have record and specific findings of the Supreme Audit Board and it is important issue for the process of transforming Jamsostek into social security agency (BPJS).

Appropriate accounting information systems can be designed not only focus on the required cost (Emmanuel *et al*, 1990), but also must consider the condition of the company as a whole (Laudon and Laudon, 2012). One of the organizational factors that need to be considered when designing a new system is leadership (Laudon and Laudon, 2012). Implementation of the system is influenced by the leadership group due to the quality of the leadership members of the organization will contribute to the successful completion of the implementation of the new system (Jacobs, 2012).

Research evidence around the world shows that transformational leadership is usually has a positive influence on the performance of leaders rather than transactional leadership (Bass and Riggio, 2006). Leadership includes processes affect organizational objectives, motivating followers to achieve the goal,

influence to improve the group and its culture (Daft, 2000).

Phenomenon that occurs in Indonesia related to the leadership is about the cabinet reshuffle because of assessed repeat all the time and become exhausting. Bambang Soesatyo (2011) said the leadership style which made by the head of the current government led to the performance of the Cabinet becomes ineffective. There is a gap between the current leadership style and who is the lead so that whatever is done there is no effectiveness in this cabinet.

Other organizational factors that have an influence on the implementation of the accounting information system is the mastery of information technology (Davis, 1999). To use, evaluate, and develop modern accounting information system, accountants have to master information technology due to the use of computers allows accountants to do their tasks more quickly, accurately, and consistently than with manual methods (Wilkinson *et al*, 2000).

Orlikowski and Baroudi (1991) examined 155 research articles were published on information systems starting in 1983-1988 that there is a relationship between information technology, people and organizations from the phenomenon that is expressed in each article as well as emerging new perspective that encourages the investigation of the interaction of the central lasted between information technology and organizations. The phenomenon that occurred in Indonesia related to information technology said by Jos Luhukay (2011) concerning the crime of banking because of the weakness of the system with occurrence of the bank's data breach scandals about Melinda Dee and Bank Mega Elnusa. Banking crimes can be minimised by strengthening the computer-based data breach.

The objective in this research is to measure: (1) the influence of transformational leadership style and the used of information technology on the quality of accounting information systems and (2) the influence of transformational leadership style and the used of information technology on the quality of accounting information systems and their impact on the quality of accounting information.

## **1. Review of Literature:**

### **1.1. Transformational Leadership Style:**

#### **1.1.1. Leadership Style:**

Understanding leadership styles according to Stoner and Freeman (1992) is the variety of patterns of behavior that is frowned upon by leaders in the process of directing and affects workers. Schermerhorn (2005) states leadership style is a repetition of a pattern of behavior exhibited by a leader. Another opinion regarding leadership style is also proposed by Boone and Kurtz (1981) which is one way to use the power available to lead others. Kippenberger (2002) expressed that leadership style is a style adopted by a leader in relation to those who

become followers. In conclusion leadership style is the style used by a leader to direct and lead people in following the orders given by the leader.

### **1.1.2. Transformational Leadership Style:**

Understanding transformational leadership style according to Wood *et al* (2001) is a leadership style whereby the followers' goals are broadened and elevated, and confidence is gained to go beyond expectations. To connect this, Marshall (2010) says that transformational leadership is a style of leadership in which the leader identifies the needed change, creates a vision to guide the change through inspiration, and executes the change with the commitment of others. Shelton (2012) says leadership style as transformational leadership is a process in which leaders and followers help each other to advance to a higher level of morale and motivation. In conclusion notion of transformational leadership style seeks to increase interest in the work of subordinates to achieve the vision and goals of the organization, where leaders will pay attention to every problem faced by subordinates and give help problem-solving with new ways. This research uses the following dimensions : Charisma (Wood *et al*, 2001; Vandever and Menefee, 2006; Ivancevich and Matteson, 2002) with indicators of charisma is as follows: The leader is able to deliver the vision and objectives (Ivancevich and Matteson, 2002); Respected leader because it is believed by followers (Wood *et al*, 200; Ivancevich and Matteson, 2002), Inspiration (Wood *et al*, 2001; Luthans, 2011) with indicators of inspiration is as follow: using symbols to focus efforts and illustrates an important purpose in a simple way (Wood *et al*, 2001; Luthans, 2011), The stimulation of intellectual (Wood *et al*, 2001; Luthans, 2011) with indicators of intellectual stimulation is as follow: the leader helped push the intelligence to subordinates (Wood *et al*, 2001; Luthans, 2011); leaders will act rationally in applying the new approach, when completing assignments (Wood *et al*, 2001; Luthans, 2011), Individual Consideration (Wood *et al*, 2001; Vandever and Menefee, 2006; Ivancevich and Matteson, 2002) with indicators of individual consideration are as follow: the leader can receive advice from followers (Wood *et al*, 2001); help meet the needs of follower related to career development (Wood *et al*, 2001; Vandever and Menefee, 2006; Ivancevich and Matteson, 2002).

### **1.2. The Used Of Information Technology:**

Understanding information technology according to Ray and Acharya (2004) is the technology of acquiring, storing, structuring and managing the information, compressing and transmitting the information, and last but not the least, processing, accessing and interpreting this information. Information technology is viewed as a discipline which has evolved out of the marriage

between telecommunication and computing technology. Aksoy and Denardis (2008) states, that information technologies are devices or systems that capture, process, exchange or store information. Technology merges computing with high-speed communications links carrying data, sound, and video (Manzoor,2012). The same thing is expressed by Williams and Sawyer (2005) that IT merges computing with high-speed communications links carrying data, sound, and video. Understanding information technology according to Rajaraman (2003) is the technology which is used to acquire, store, organize and process data to a form which can be used in specified applications, and disseminate the processed data. Based on what has been said by the experts above, it can be concluded that information technology is an electronic device that is used to process data, obtain, compile, store in a variety of ways to produce quality information which is relevant information used for various purposes so as to produce strategic information in decision-making. An example is a computer with monitor specifications, CPU and a decent mouse to help you to work faster and efficiently with a complete network to communicate on line such as the internet and electromagnetic waves. Dimensions and indicators information technology used in this study is Computer Technology (Williams & Sawyer, 2005; Wilkinson *et al*, 2000; Baskerville, 2000) with the indicator of computer technology are as follows: computer devices with reliability and speed that supports to enter data so that it can output data (Wilkinson *et al*, 2000) and to minimize the risk of errors and increased productivity (Williams & Sawyer, 2005). The quality of the software (Birolini, 2007; Agarwal *et al*, 2009) with an indicator of the quality of the software are as follow: Reliability (Birolini, 2007; Agarwal *et al*, 2009), Usability (Birolini, 2007:15; Agarwal *et al*, 2009), Efficiency (Birolini, 2007:15), Maintainability (Agarwal *et al*, 2009) and Integrity (Agarwal *et al*, 2009). Communication Technology (Williams & Sawyer, 2005; Wilkinson *et al*, 2000; Baskerville, 2000) and indicators of communication technology are as follow: electromagnetic devices and systems to communicate over long distances (Williams & Sawyer, 2005), The benefits of the technology in working life and society (Passey & Samway, 1997).

### **1.3. Quality of Accounting Information System:**

Precision of information in the accounting or financial statement is significance to user and decision makers. Without the right information, decisions will made are uncertain (Banerjee, 2010). Definition of accounting information systems according to Weygandt *et al* (2010) is the system of collecting and processing transaction data and distributing financial information to interested parties. As mentioned by Bagranoff *et al* (2010) an accounting information system is a collection of data

and processing procedures that creates needed information for its users. Furthermore, accounting information systems according to Azhar Susanto (2008) can be defined as collection (integration) of subsystems / components of both physical and non-physical are interconnected and cooperate with each other in harmony to process transaction data which related to financial issues into financial information. Based on factual findings by the above experts it is concluded that, accounting information systems is a system that consists of sub-systems and the collections and processing of transaction data associated with financial problems. (Example: building rent reports, statements of income and the calculation of interest costs reports) to become financial information (balance sheet, income statement, statement of changes in equity, cash flow statement), which is required by the management in the decision-making process in relation to finance. Dimensions and indicators of the quality of accounting information systems, which are used in this study are **integration** (Heidmann, 2008) with indicators of the dimensions of integration are as follows: The system can facilitate the acquisition of information from different functional areas (Heidmann, 2008); The integration between the components of accounting information systems and sub-systems (Azhar Susanto, 2008). **Flexibility** (Heidmann, 2008; Barrier, 2002) with indicators of the dimensions of flexibility is as follows: information systems can be adapted to user needs (Heidmann, 2008; Barrier, 2002); information systems can be adapted to the changing environment (Heidmann, 2008; Barrier, 2002). **Accessibility** (Heidmann, 2008) with indicators of the dimensions of accessibility is as follows: the use of computerized systems which are considered flexible (Barrier, 2002; Heidmann, 2008); ease in accessing information from existing information systems (Heidmann, 2008). **Formalization** (Heidmann, 2008) with indicators of the dimensions of formalization is as follows: system facilitates the interaction between one part and another (Heidman, 2008); facilitate formal communication system, which is needed (Heidman, 2008; Duggan and Reichgelt, 2006).

#### **1.4. Quality of Accounting Information:**

According to Davis (2003) the quality of accounting information is defined as a global assessment of the extent to which stakeholders provide information that are accurate to the needs on the instructions manual and help screens (features of system quality). A sound understanding of the quality of information, by Schonberger and Lazer (2007) as an appropriate information to use and that have a high value for the consumer, which is free of errors or other deficiencies. While according to MinWei (2011) reference the quality information to the quality of outputs the information systems

produces, in the form of reports or online screens. With the proven four dimensions of information quality: accuracy, completeness, consistency and currency and the judgemental facts put forward by the experts above, it can be concluded that the quality of information is the degree to which the information are accurate, consistent, timely and relevant to meet the expectations of users who need the information to be used in subsequent processes, such as creating and determining decision. Dimensions and indicators of the quality of accounting information that is used in this study are as follows: **accurate** (Azhar Susanto, 2008; MinWei, 2011; Hall,2013:12) with indicators from accurate are according to the situation and the existing conditions (Azhar Susanto, 2008) and a single unit of information (MinWei, 2011). **Relevant** (Azhar Susanto, 2008; Schermerhorn, 2011; Hall,2013) with indicators from relevant are information required in accordance with the information received (Schermerhorn, 2011) and there is no information that is not needed (Schermerhorn, 2011). **Timely** (Azhar Susanto, 2008; Schermerhorn, 2011; Hall,2013) with indicators from timely are information available at the time of need (Azhar Susanto, 2008; Schermerhorn, 2011) and easily accessible information to make the right decisions in time (Schermerhorn, 2011). **Completeness** (Azhar Susanto, 2008; MinWei, 2011; Schermerhorn, 2011; Hall,2013) with indicators from completeness are information provided is complete in accordance with the required (Azhar Susanto, 2008) and the addition of the type of information required is not to change the information system (MinWei, 2011).

#### **2. Theoretical Framework:**

Jacobs (2012) states that the implementation of the system challenging the ability of the leadership group especially in terms of the environment people process and technical implementation of the system. The key factor which is derived from this implementation greatly contributed to the understanding of the importance of managing the quality of leadership of all members of the team in achieving the objectives. The results of empirical study from Gottschalk (2000) showed that the leadership are things that need to be considered in the implementation of information systems and information technology. This study compared the leader supported from below and the information system leaders established by the organization with the working period of not more than two years. Leaders who supported from below easier to influence the behavior of groups in implementing new information systems in an organization when compared with the legally appointed leaders. There is a significance fact stated by Laudon and Laudon (2012) that the information system should be built with a clear understanding of the organization in which the information system will be used.

Organizational factors are important to consider when planning a new system: environment in which the organization must function, organizational structure: hierarchy, specialization, routines, and business processes, cultural and political organization, type of organization and leadership style, the main interest groups that affect the system, including the attitude of workers who will be using the system, types of tasks, decisions and business processes in which the information system is designed to help. To use, evaluate, and develop a modern accounting information systems, the accountant should master information technology. Computers enable accountants to perform their tasks quickly, accurately and consistently rather than with the manual method (Wilkinson *et al*, 2000). Powell (2012) gaining the findings of a study that describes the missing links between information technology and information systems because of the cost and performance issues of information technology or information systems themselves. The successful implementation of information systems are also influenced by investment in appropriate information technology. Similarly, research conducted by Orlikowski and Baroudi (1991) proven 155 research articles published information about the system starting in 1983 to 1988, there is a relationship between information technology, people and organization of phenomena expressed in any article with new perspective which encourages the investigation of the interaction that exists between information technology and organizational. According to Hall (2011), the quality of accounting information, rests directly on, the system development life cycle activities that generate accounting information systems. This system provides accounting information to internal and external users. The overall objective of accounting information system is to provide information to the user (Hansen *et al*, 2009). Boockholdt (1999) states accounting information systems are in various forms of organizations, both private companies, corporate partnerships, non-profit foundation, or household. The complexity from each of the accounting information system will be different, but each has a similarity in the three main things: contains the same structure (human resources and computer), the same process (the use of accounting methods) and the same purpose (to provide information). In order to be effective, information derived from accounting information systems in an organization must be able to support the information management needs (Leitch and Davis, 1992). Results of research conducted by Xu (2009) shows that quality information is one of the competitive advantage for an organization. In the accounting information system, the quality of the information provided is critical to the successful implementation of the system. Another study conducted by Fardinal (2013) describes the influence of internal control on the

quality of accounting information systems and the quality of accounting information. Based on these results, it is advisable for the improvement of internal control so that accounting information systems can be better. The empirical evidence is also concluded that the quality of accounting information system has an influence on the quality of accounting information is expressed by Adeh Ratna Komala (2012) and Siti Kurnia Rahayu (2012). Finally, accounting and information systems functions are responsible for providing information that is useful for other functional areas and external parties. The information system should ensure that users receive the information they need, and appropriate to their needs (Ainsworth and Deines, 2002).

### 3. Study Model and Hypothesis:

Furthermore, the image of the chart framework can be described as shown below:+

***This study is aimed to determine the causal relationships between variables through hypothesis testing:***

**Hypothesis 1:** Transformational leadership style affects the quality of accounting information systems.

**Hypothesis 2:** The used of information technology affects the quality of the accounting information system

**Hypothesis 3:** quality of the accounting information system affects the quality of accounting information

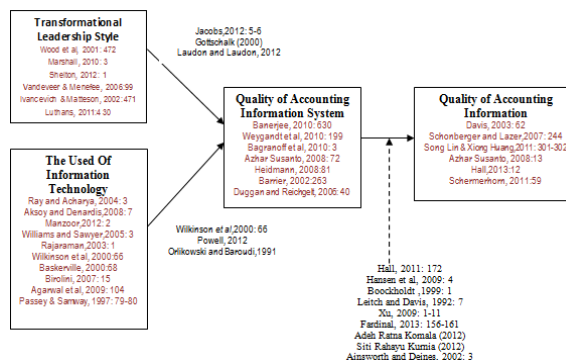
### 5. Methodology, Finding and Discussion:

The research method used is descriptive research method and verification method. Sugiyono (2008) states about understanding the descriptive method as a method that is used to describe or analyze the results of the study but was not used to make wider conclusions. Verification method as expressed by Sugiyono (2008) is a research method that is based on the philosophy of positivism, used to examine the population or a particular sample in order to test the hypothesis that has been set. Associated with the type of study, the method chosen is a survey method. Sekaran (2009) states the survey is a research method in large and small populations, but the data of the studied sample, drawn from the population so it is found relative events, distribution and relationships between sociological variables and psychological. Analysis of the data in this study using path analysis with the help of LISREL 8.70 software. Banking services in the world is very important because banks dealing directly with customers. Information in the world banking system is needed to process the data within the banking organization in order to produce information that is accurate, relevant, timely and complete. Good or bad of banking management, can be measured by its information systems. The unit of analysis in this study is the banking industry in Bandung, while the unit of observation is the



operational personnel. Reasons the banking industry as the unit of analysis in this study because the banking industry plays a strategic role in the

movement and the economic growth of a country (Irman Gusman, 2013). Details of respondents can be seen in the following table:



Number of Respondent

No.	Description	Amount	Percentage
1.	The number of banks in the study	50	
2.	The number of studied Banking and Returns the Questionnaire	32	64,00%
3.	The number of questionnaires distributed	115	
4.	Number of questionnaires returned	74	64,35%
5.	Number of questionnaires can be used	65	56,52%

Hypothesis tested found that when the two independent variables together (transformational leadership style and the use of information technology) will give the effect of 44% ( $R^2$ ) of the accounting information system at the local bank in Bandung, while the remaining 56% is the influence of other factors outside of transformational leadership style and the use of information technology. From F table for a significance level of 0.05 and degrees of freedom (2;62) obtained a value of 3,14 F table. Because the F value (24,36) is greater than the F table (3,14), with the error rate of 5% so it was decided to reject  $H_0$  and received  $H_a$ . So based on the test results it can be concluded that transformational leadership style and the use of information technology together influence the accounting information system at the local bank in Bandung. Next hypothesis tested, resulted in findings that of F table with a significance level of 0,05 and degrees of freedom (3,61) obtained F table value by 2,76.. Because the F value (31,80) is greater than the F table (2,76), with the error rate of 5% so it was decided to reject  $H_0$  and received  $H_a$ . So based on the test results it can be concluded that transformational leadership style, the use of information technology and quality of accounting information system together affect the quality information at the local bank in Bandung. Through the influence of the sum of two independent variables partially obtained total influence of transformational leadership style, the use of information technology and quality of accounting information systems together affect the quality of accounting information = 1,15% + 6,39% + 53,46% = 61%, meaning 61% change in the quality of accounting information at the local bank in Bandung

caused or explained by transformational leadership style, the use of information technology and quality of accounting information systems. While the remaining 39% is the influence of other factors beyond the three variables.

### Conclusion:

There is the influence of transformational leadership style and the use of information technology on the quality of accounting information through the quality of accounting information systems. The quality of accounting information which is not good, because it is still necessary to increase the transformational leadership style and the use of information technology by improving the quality of accounting information systems, including through appropriate design of information systems which not only focuses on the cost required (Emmanuel *et al*, 1990), but also must consider the condition of the company as a whole (Laudon and Laudon, 2012). Another way is to increase the competence of human resources, especially in the field of design and use of accounting information systems so as to improve the quality of accounting information.

### Suggestion:

To improve the quality of accounting information systems, it is necessary to certain that the data which processed and other components which are developed has been coordinated to ensure the required information to the appropriate sub-systems. All this is related to the number of cases of financial records that are not or is not done or done but not accurate as it has been said by Hasan Bisri (2011), which makes the bad management of the local

government financial reports. For those which will be the next researcher, can include other variables that affect the quality of accounting information such example is quality of the data, knowledge management and internal control.

### ACKNOWLEDGEMENTS

I would like to give my sincere thanks to my lecture and guide, Prof.Dr.Azhar Susanto,S.E.,M.Buss.,Ak. for his guidance and direction of this work. Secondly I would also like to thank my friends who helped me a lot in finalizing this work.

### REFERENCES

- Adeh Ratna Komala, 2012. The Influence of The Accounting Manager's knowledge and The Top Managements' Support on The Accounting Information System and Its Impact on The Quality of Accounting Information: A Case Of Zakat Institutions in Bandung. *Journal Of Global Management*, 4(1): 53-73.
- Agarwal, B.B.,T, S.P.Tayal and M. Gupta, 2009. *Software Engineering and Testing*. USA: Jones and Bartlett Publishers.
- Ainsworth, P. and D. Deines, 2002. *Introduction to Accounting*.Third Edition.USA: Mc Graw Hill
- Aksoy, P. and L. Denardis, 2008. *Information Technology in Theory*. Printed in Canada: Thomson Course Technology
- Anwar Nasution, 2008. *BPK: Mayoritas Laporan Keuangan Daerah Buruk*. <http://www.republika.co.id/berita/breaking-news/nasional/08/10/21/8910-bpk-mayoritas-laporan-keuangan-daerah-buruk>. Jakarta: Republika Online.
- Azhar Susanto, 2008. *Sistem Informasi Akuntansi, Struktur-Pengendalian Resiko-Pengembangan*. Bandung:Lingga Jaya.
- Bagranof, N.A., M.G. Simkin and C.S. Norman, 2010. *Accounting Information System*,11th Ed. USA: John Wiley & Sons.
- Bahrullah Akbar, 2012. *Ini Hasil Evaluasi BPK terhadap Jamsostek*. <http://nasional.kontan.co.id/news/ini-hasil-evaluasi-bpk-terhadap-jamsostek>.Jakarta: Kontan.Co
- Bambang Soesatyo, 2011. *Gaya Kepemimpinan dan Payahnya Kabinet*. <http://internasional.kompas.com/read/2011/07/09/04115184/Gaya.Kepemimpinan.dan.Payahnya.Kabinet>. Jakarta:Kompas.com.
- Banerjee, B.K., 2010. *Financial Accounting Concepts, Analyses, Methods and Uses*. New Delhi: PHI Learning Private Limited.
- Baskerville, R., J. Stage and J.I. DeGross, 2000. *Organizational and Social Perspectives on Information Technology*. USA: Kluwer Academic Publishers.
- Bass, B.M. and R.E. Riggio, 2006. *Transformational Leadership-Second Edition*. USA: Lawrence Erlbaum Associates, Inc., Publishers.
- Barrier, T., 2002. *Human Computer Interaction And Management*. USA: IRM Press.
- Becker, S., 2001. *Developing Quality Complex Database Systems: Practices, Techniques and Technologies*. New York: Idea Group Publishing.
- Bigoli, Hossein, 2004. *The Internet Encyclopedia Vol 2*. USA: John Wiley&Sons,Inc
- Boockholdt, L.J., 1999. *Accounting Information Systems*. Fifth Edition. USA: Mc Graw Hill International Edition.
- Budi Mulya and Boediono, 2010. *Bank Dituntut Lebih Transparan dan Jujur Laporkan Neraca*. <http://keuangan.kontan.co.id/news/bank-dituntut-lebih-transparan-dan-jujur-laporkan-neraca-1>.
- Boone, L.E. and D.L. Kurtz, 1981. *Principles of Management*. Second Edition. USA:Random House,Inc.
- Birolini, A., 2007. *Reliability Engineering: Theory and Practice*. NewYork: Springer-Verlag Berlin Heidelberg
- Daft, R.L., 2000. *Management*. Fifth Edition. USA: Harcourt College Publishers
- Davis, G.B., 1999. *Encyclopedic Dictionary of Management Information Systems*. USA: Blackwell Publishers
- Davis, C.K., 2003. *Technologies & Methodologies for Evaluating Information Technology in Business*. USA: IRM Press
- Duggan, E.W. and H. Reichgelt, 2006. *Measuring Information Systems Delivery Quality*. USA: Idea Group Publishing.
- Emmanuel, C., D.T. Otley and K.A. Merchant, 1990. *Accounting for Management Control*.Second Edition.London: Thomson.
- Fardinal, 2013. *The Quality of Accounting Information and The Accounting Information System through The Internal Control Systems: A Study on Ministry and State Agencies of The Republic of Indonesia*. *Research Journal of Finance and Accounting*, ISSN 2222-1697 (Paper). ISSN 2222-2847. (Online), Vol.4, No.6.
- Gottschalk, P., 2000. *Information Systems Executives: The Changing Role of New IS/IT Leaders*. *Informing Science*, 3-2.
- Hadi Poernomo, 2012. *Duh,Ada Penyimpangan Uang Negara Rp 12,48 Triliun*. <http://nasional.kontan.co.id/news>. Jakarta: Kontan.Co.
- Hall, J.A., 2011. *Information Technology Auditing*. 3e. Singapore: South Western Cengage Learning
- Hall, J.A., 2013. *Accounting Information Systems*.8 Ed. Singapore: South Western Cengage Learning
- Hansen, D., M. Mowen and Liming Guan, 2009. *Cost Management: Accounting and Control*. 6e. South Western: Cengage Learning

- Hasan Bisri, 2010. 97 Persen Laporan Keuangan Daerah Buruk. <http://suaramerdeka.com/v1/index.php/read/cetak/2010/03/31/104007/97-Persen-Laporan-Keuangan-Daerah-Buruk>. Jakarta:Suara Merdeka.com
- Heidmann, M., 2008. *The Role of Management Accounting Systems in Strategic Sensemaking*. Germany: Deutscher Universitäts-Verlag.
- Irman Gusman, 2013. *DPD: Penyebaran Perbankan Harus Merata di Daerah*. <http://www.tempo.co/read/news/2013/05/30/087484509/DPD-Penyebaran-Perbankan-Harus-Merata-di-Daerah>. Jakarta: tempo.co
- Ivancevich, J.M. and M.T. Matteson, 2002. *Organizational Behavior and Management*. Sixth Edition. New York: Mc Graw Hill Companies, Inc.
- Jacobs, A.J., 2012. *Information System Implementations: Using a Leadership Quality Matrix for Success*. USA: First Published by Author House.
- Jackson, S., R. Sawyer and G. Jenkins, 2009. *Managerial Accounting: A Focus on Ethical Decision Making*. USA: South Western-Cengage Learning
- Johnson, J.A., 2009. *Health Organizations: Theory, Behavior, and Development*. Sudbury-Massachusetts: Jones and Bartlett Publishers
- Joia, L.A., 2003. *IT-Based Management: Challenges and Solutions*. USA: Idea Group Publishing.
- Josh Luhukay, 2011. *Kejahatan Perbankan Terjadi Karena Lemahnya Sistem Data Pelanggaran Bank*. <http://news.detik.com/read/2011/05/02/180319/1630726/10/kejahatan-perbankan-terjadi-karena-lemahnya-sistem-data-pelanggaran-bank?nd771104bcj>. Jakarta: Detiknews.
- Kieso, D.E., J.J. Weygand, and T.D. Warfield, 2007. *Intermediate Accounting*. Twelve Edition. USA: John Wiley and Sons, Inc.
- Kippenberger, T., 2002. *Leadership Styles*. United Kingdom: Cupstone Publishing.
- Laudon, K.C. and J.P. Laudon, 2012. *Management Information Systems: Managing the Digital Firm*. Twelfth Edition. USA: Pearson Education, Inc.
- Leitch, R.A. and K.R. Davis, 1992. *Accounting Information Systems Theory and Practice*. Second Edition. USA: Prentice Hall International Editions.
- Luthans, F., 2011. *Organizational Behavior: An Evidence Based Approach*. New York: Irwin-Mc Graw Hill.
- Manzoor, A., 2012. *Information Technology in Business*. USA: Trademark Acknowledgements
- Marshall, E.S. 2010. *Transformational Leadership in Nursing: From Expert Clinician to Influential Leader*. New York: Springer Publishing Company, LLC.
- Min Wei. 2011. *A Research on Tourism Service Quality: Measurement and Evaluation*. In Song Lin and Xiong Huang (ed.). "Advances in Computer Science, Environment, Ecoinformatics, and Education" Selected Reading, hlm.298-304. New York: Springer Verlag Berlin Heidelberg
- Orlikowski, W.J. and J.J. Baroudi, 1991. *Studying Information Technology in Organizations: Research Approaches and Assumptions*. *Information Systems Research*, 2: 1-28.
- Passey, D. and B. Samways, 1997. *Information Technology Supporting Change Through Teacher Education*. London: Published by Chapman & Hall
- Powell, C.R., 2012. *Reconciling the Disconnect between Information Technology and Information Systems using an Organizational Epistemology: A Framework to Improve Success with Technology*. UMI 3547929 Published by ProQuest LLC (2012). Copyright in the Dissertation held by the Author. Microform Edition © ProQuest LLC.
- Rajaraman, V., 2003. *Introduction to Information Technology*. New Delhi: Published by Asoke K. Ghosh
- Ray, A.K. and T. Acharya, 2004. *Information Technology: Principles and Applications*. New Delhi: Prentice Hall of India Private Limited.
- Reynolds, M. and S. Holwell, 2010. *Systems Approaches to Managing Change: A Practical Guide*. United Kingdom: Springer London.
- Romney, B.M. and J.P. Steinbart, 2003. *Accounting Information Systems*. USA: Pearson Education, Inc., Upper Saddle River, New Jersey, 07458.
- Schermerhorn, J.R., 2005. *Management-Eight Edition*. USA: John Wiley & Sons.
- Schermerhorn, J.R., 2011. *Introduction to Management*. 11th Edition. USA: John Wiley & Sons.
- Schonberger, V.M. and D. Lazer, 2007. *Governance and Information Technology From Electronic Government To Information Government*. USA: Massachusetts Institute of Technology.
- Shelton, E.J., 2012. *Transformational Leadership: Trust, Motivation and Engagement*. USA: Trafford Publishing.
- Siti Kurnia Rahayu, 2012. *The factors that support the implementation of accounting information system: a survey in bandung and jakarta's taxpayer offices*. *Journal of Global Management*, 4(1): 25-52.
- Stair, R. and G. Reynolds, 2009. *Fundamentals of Information Systems 5e*. USA: South Western-Cengage Learning.
- Stoner, J.A.F. and R.E. Freeman, 1992. *Management-Fift Edition*. USA: Prentice Hall International.
- Sugiyono, 2008. *Metode Penelitian Kuantitatif, Kualitatif dan R & D*. Cetakan Ketiga. Penerbit Alfabeta. Bandung.
- Sekaran, U., 2009. *Research Method for Business: A Skill Building Approach*, UK: John Wiley & Sons, Inc.
- Vanderstoep, S.W., D.D. and Johnston, 2009. *Research Methods for Everyday Life: Blending*

Qualitative and Quantitative Approaches. USA: John Wiley & Sons, Inc

Vandevier, R.C., M.L. and Menefee, 2006. Human Behavior in Organizations. USA: Pearson Prentice Hall.

Weygandt, J.J., P.D. Kimmel and D.E. Kieso, 2010. Accounting Principles, Peachtree Complete Accounting Workbook. USA: John Wiley & Sons, Inc.

Williams, B.K. and S.C. Sawyer, 2005. Using Information Technology: A Practical Introduction to Computers & Communications. New York:McGraw Hill Technology Education.

Wilkinson, J.W., M.J. Cerullo and V. Raval, 2000. Accounting Information Systems: Essential Concepts and Applications. Fourth Ed. USA: John Wiley & Sons, Inc.

Wood, J.M., S. Chapman and M. Fromholtz, 2001. Organisational Behaviour: Global Perspective 2nd Edition. Australia: John Wiley & Sons.

Xu, H., 2009. Data quality issues for AIS' implementation: Systems, stakeholders, and organizational factors. Journal of Technology Research: 1-11.