PROCEEDINGS

The 4th 2016 IBEA International Conference on Business, Economics and Accounting

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Co-Host :

Host :

School of Economics Sichuan University
Chengdu, Sichuan China

Doctorate Program in Economics
Trisakti University Indonesia

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14 – 16 September 2016
Courtyard Mariot Seoul Time Square - Republik of Korea

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CONFERENCE SCHEDULE

THE 4TH IBEA INTERNATIONAL CONFERENCE ON BUSINESS, ECONOMICS AND ACCOUNTING
IN SEOUL, REPUBLIC OF KOREA ON
14 - 16 SEPTEMBER 2016

Day 1 : Wednesday 14 September

Time	Description	Room
17.30 18.00	Registration	MTR 6
18.00 – 18.10	Welcome Speech	
18.10 – 19.10	Key note Speech Chi Gong Sichuan University - China	
19.10 – 21.00	Dinner	

Day/ Date : Thursday, 15 September 2016
Room : MTR 2
Time : 09.00 – 10.20

SME
Soegeng Wahyoedi Universitas Kristen Djaya (UKRIDA) Human Capital Investment and Economic Competitiveness (Study of Indonesian Economic Competitiveness among ASEAN Countries)
Peni Shoffiyati, Ester Edwar & M. Arifin, Politeknik Ati Padang The Analysis Of Good Manufacturing Practices (GMP) Implementation On Small And Medium Food Industry (Case Study: Peyek Chips Industry And The Like In Padang)
Asni Harianti, Hanny Maranatha Christian University, Bandung, Indonesia Entrepreneurial Leadership Characteristic: The Key To Success For The Micro Small And Medium Enterprises In Indonesia In The Aec Era
Ana Mariana & Bram Hadianto Maranatha Christian University, Bandung, Indonesia Crowd funding: The Best Alternative for Small and Medium Enterprises to Get Success
Coffee Break : 10.20 – 10.40

Day/ Date : Thursday, 15 September 2016
Room : MTR 2
Time : 10.40 – 14.20

Accounting And Finance
Rapina Maranatha Christian University, Bandung, Indonesia Individual Performance Affects The Effectiveness Of Accounting Information Systems
Yenni Carolina Maranatha Christian University, Bandung, Indonesia ERP Implementation And Accounting Information Quality
Santy Setiawan Maranatha Christian University-Indonesia The Influence Of Internal Auditor Independence And Professionalism In Detecting Fraud
Ita Salsalina Lingga & Lydia Rosiana Maranatha Christian University, Bandung, Indonesia Factors that affect taxpayers' acceptance of e-tax filing and its impact on taxpayers' compliance: an Extension of the Technology Acceptance Model

Lunch : 12.00 – 13.00
SeTin & Lidya Agustina
Maranatha Christian University, Bandung, Indonesia
The effect of managerial ability, internal control, macro economic conditions of the earnings quality: Study in Go Public Companies In Indonesia
Astuti Yuli Setyani & Lucia Nurbani Kartika Duta
Duta Wacana Christian University
The Influence Of Quick Ratio, Net Profit Margin, Total Aset Turnover, Return On Equity, And Debt To Equity Ratio Towards Earning Per Share On Food And Beverages Company Listed In Indonesian Stock Exchange
Jose Da Fonseca
Auckland University
Katja Ignatieva
UNSW Australia
Jump Activity Analysis for Affine Jump-diffusion Models: Evidences from the Commodity Market
Hanny
Accounting Department
Maranatha Christian University , Indonesia
The 360 Degree Leader Principles As A Key To Success For Accounting Profession Growth

Day/ Date : Thursday, 15 September 2016
Room   : MTR 2
Time   : 14.20 – 15.00

IT
Milan Terek
University of Economics in Bratislava
Peter Kročitý
School of Management In Trencin
Eva Muchová
University of Economics in Bratislava
Analyses of the Association between Two Ordinal Variables in Statistical Study of Information Flows about Academic Ethics
Chokechai Suveatwatanakul & Kassara Sukpatch
National Institute of Development Administration (NIDA), Bangkok
Developing a Database to Support Research in Hospitality and Tourism Industry
Coffee Break

Day/ Date : Thursday, 15 September 2016
Room   : MTR 3
Time   : 09.00 - 13.40

Marketing
Imelda Junita
Maranatha Christian University, Bandung, Indonesia
Building Customer Value Of Higher Education Institutions In Indonesia In Facing The Asean Economic Community
I Nyoman Arcana & I Nyoman Sudiksa
Bali Tourism Institute
Customer Satisfaction towards Casual and Fine Dining Restaurants in Seminyak, Bali
Pham Thi Truc Ly & DinhTien Minh
University of Economics Ho Chi Minh City
Factors Affecting The Selection Trends For Buying Imported Confectionery In Supermarket System In Ho Chi Minh City

Ni Made Eka Mahadewi

Bali Tourism Institute - Sekolah Tinggi Pariwisata Nusa Dua Bali

Sanur Village Festival And Nusa Dua Fiesta:From Event Product To Tourist Destination Branding

Coffee Break : 10.20 – 10.40

Muthia Hanindita, Leoni Aulina Hasibuan & Faizah Rehalat

Trisakti University

The Intention to Use Mobile Banking in Indonesia

Theresia Diah Widiastuti

Atma Jaya University, Yogyakarta, Indonesia

Identify Business Opportunities based on Local Wisdom and Social Capital: A Study of Brand Awareness and Value Perception of Young People in Yogyakarta

Shellyana Junaedi

Atma Jaya University, Yogyakarta, Indonesia

The Influence of Psychographic and Demographic on Consumer Shopping Preference in Beringharjo Traditional Market

Husna Leila Yusran & Asep Hermawan

Trisakti University, Jakrta, Indonesia

The influence of environmental stimuli : an extended Mehrabian-Russel model in Indonesia traditional market

Lunch : 12.00 – 13.20

Purwani Retno Andalas & Lucia NurbaniKartika

Duta Wacana Christian University Yogyakarta, Indonesia

An Analysis of Destination Top of Form Image and its Effect on Intention to Recommendof Domestic Tourists to Visit Yogyakarta

Asep Hermawan , Husna Leila Yusran & Harsini Sutomo

Trisakti University – Jakarta

Exploring Factors Influencing Green Purchase Behavior In Indonesia

Day/ Date : Thursday, 15 September 2016
Room : MTR 3
Time : 14.00 – 15.00

Mix Issues

Göktepe Hülya

Anadolu University, Eskisehir, TURKEY

Competition Policy and Competition Law in South Korea and Turkey

Temy Setiawan

Bunda Maria University

Environmental Ethics, Corporate Social Responsibility (CSR) and Economics Performance

Ambar Kusuma Astuti & Purwani Retno Andalas

Duta Wacana Christian University Yogjakarta

Entrepreneurial Intention On Pre-Retirement Employee: Case Study Of Employee In Yogjakarta

Coffee Break

Day/ Date : Friday, 16 September 2016
Tour (Optional)

INDIVIDUAL PERFORMANCE AFFECTS THE EFFECTIVENESS
OF ACCOUNTING INFORMATION SYSTEMS

Rapina
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Abstract
Human resources are the elements that must be considered by the organization, because the human resources with good performance will be required to support the successful implementation of the organization's activities. The purpose of this study is to determine the effect of individual performance on effectiveness of accounting information systems. The unit analysis of this study is the part related to accounting function of 87 respondents of hospitality industry in Indonesia by using explanatory survey approach. Data testing analysis using SPSS-based. The results showed that individual performance significantly influence to accounting information systems.

Keywords: Accounting Information Systems, Human Resources, Hardware, Software,Database

INTRODUCTION

The effectiveness of the accounting information system depends on how accountants know the information systems and technology used to be implemented (Gelinas and Dull, 2008: 26). The accounting information system is a unitary structure which is integrated of an entity, which employs physical resources and other components to transform economy data into accounting information, with the purpose of fulfilling the information needs of various users (Wilkinson et al, 2000: 1).

Accounting information that is not effective, in Indonesia, occurred in audit reports on the quality of the financial statements of the central government and local governments, which mostly has not satisfactory. Sri Mulyani (2008) as the Coordinating Minister for the economy said one of the causes of the low quality of accounting information is difficult to find an accountant with brilliant quality. A phenomenon that occurs on the quality of accounting information which has not been good in hospitality in Indonesia said by Bambang Kustopo (2012) the Commercial Controller Chief Judge of Surabaya District Court who stated that Hotel Bali Kuta Residence (BKR) experienced bankruptcy and was declared bankrupt by the District Court (PN) of Surabaya, one main cause was an error in the decision making because the vendor setting was not done through a bidding process to obtain the best alternative vendors. This reflects that the decision making was not supported by accurate information with database support as well as adequate analysis.

Romney and Steinbart (2012: 30) said that there is a system to collect, record, store, and process the data to generate information for decision-makers called accounting information systems. Quality information system is an information system that has ease of use that should be clear and understandable and usefulnes which means it can help users in their work (Guriting and Ndubisi, 2006: 7; Duggan and Reichgelt, 2006: 40).

The information required by the user is the information that has quality (Al-Hakim, 2007: 111). Quality information will support the planning and monitoring functions (Sacer et al, 2006: 61). Quality accounting information generated by the quality of accounting information system (Hongjiang Xu, 2009).

Sri Mulyani NS (2009: 21) said that in an organization or a company will have a lot of members or employees who work according to the positioning and capabilities of each of them, which works to achieve one goal as set by the organization. To be able to have a good

member of the organization it will need training and a conducive working environment, because it is one of the factors of organizational support which affects the performance of the individual (Mathis and Jackson, 2002: 114). Personnel function will develop these resources in a way of recruiting, training, continuing education, counseling, and evaluate the work environment (Hall, 2007: 20).

Individual performance is the employee's performance, in terms of both quality and quantity, based on the standard of work that has been determined, which is supported by individual attributes, work effort and organizational support (Anwar Prabu Mangkunegara, 2005: 15). Suyadi Prawirosentono (1999: 2) gives the definition of performance as a result of work that can be achieved by a person in an organization, in accordance with the authority and responsibility of each person, in an effort to achieve the goals of the organization concerned legally, does not violate the rule of law and in accordance with moral and ethical

Gelinas and Dull (2008: 26) revealed that Accounting Information Systems (AIS) will be used by employees to perform their duties. Psychological factors both employees who input the data, process the data, as well as those who receive the output need to be considered (Zaki Baridwan, 2000: 8). Psychological factors of employees is one of the factors that affect the performance of the individual (Anwar Prabu Mangkunegara, 2005: 15). Psychological factors of employees is important because if there is dissatisfaction will be reflected in the form of information systems can not be applied (Zaki Baridwan, 2000: 8). This theory is supported by Dehghanzade et al (2011) who obtain empirical evidence about the human factor that is reflected from personal characteristics, motivation, job satisfaction and work experience using financial software significantly influence the effectiveness of the accounting information system.

Siti Suharni (2011) conduct a study about the involvement of users and the ability of the user to the performance of accounting information systems at the District Secretariat of Ngawi. The results of these studies show that there are significant user involvement in terms of level of education, training, experience, and the ability of users to the performance of accounting information systems. A similar study conducted by A.A Istri Windha Fahmiswari and Ida Bagus Dharmadiaksa (2013) about the effect of the performance of employees on the effectiveness of the use of accounting information systems.

This study examines the effect of the performance of individual employees in terms of level of education, training, work experience and incentive towards tthe effectiveness of the use of accounting information systems. The results of these studies is the level of education, training, work experience and incentives effect positively on the effectiveness of the use of accounting information systems.

Based on the description theory, the phenomenon, and previous studies, the author is interested to learn more about the factors that influence the effectiveness of the accounting information system is reviewed by the performance of individual employees as users of information systems to the quality of accounting information systems.

INDIVIDUAL PERFORMANCE

According Byars and Rue (2004: 251) performance could be defined as the degree of accomplishment of the tasks that make up an employee's job. Performance is defined as the record of the outcomes produced on a specified job function or activity during a specified job function (Bernardh, 2007: 273).

The definition of performance based on Malayu P. Hasibuan (2001: 29) is the result of work whic one achieves in carrying out the tasks assigned to them based on skills,

experience, sincerity and time. According to Anwar Prabu Mangkunegara (2005: 15), individual performance is the employee's performance in terms of both quality and quantity based on the standard of work that has been determined. The individual performance will be achieved if supported by individual attributes, work effort and organizational support.

Dimensions of individual performance that will be used as the measurement are as follows (Byars and Rue, 2004:251), effort, which results from being motivated, refers to the amount of energy (physical and or mental) an individual uses in performing a task. Abilities, are personal characteristics used in performing a job. Abilities usually do not fluctuate widely over short periods of time. Role (task) perceptions, refers to the direction(s) in which individuals believe they should channel their efforts to their job. The activities and behaviors people believe are necessary in the performance of their jobs define their role perceptions.

EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS

The term "quality" can mean success (Dellon & McLean, 2003), or effectiveness (Flyn and McHoes, 1992), or user satisfaction (Stair & Reynolds, 2012). While Gelinas and Dull (2008) used the term "effectiveness" of accounting information systems as a measure of success in achieving the objectives of information systems   which has been set. So did Flynn and McHoes (1992) have stated that the effectiveness of AIS is to provide management information and assist management in making decisions. Then the effectiveness of Accounting Information Systems in this research is accounting information system can function reliably and efficiently as a provider of quality accounting information.

Accounting Information System is a collection of resources, such as people and equipment, designed to transform the data into financial and other information. This information is communicated to a wide variety of decision makers. AISs perform this transformation essentially whether they are thoroughly computerized or manual systems (Bodnar and Hopwood, 2014:1). Accounting Information System is a unified structure within an entity, such as a business firm, that employs physical resources and other components to transform The economic data into accounting information, with the purpose of satisfying the information needs of variety of users (Wilkinson et al, 2000:1). The author can conclude accounting information system is a collection of resources, such as human, technology and other components, which are used to collect, process, store and produce financial information for decision making, which is required by the decision makers.

Dimensions of effectiveness of Accounting Information Systems that will be used as the measurement are as follows (Azhar Susanto, 2008: 82, Wilkinson et al, 2000: 13), Hardware: the physical equipment that can be used to collect, enter, process, store and retrieve the data processing whose form is information. Software: is a collection of programs that used to run a specific applications on the computer. Procedures: Particular sequences of steps performed within one or more of an AIS's functions are known as procedures. They may be performed manually or by means of the instructions in computer programs. Data Base: consists of all stored data. Network communication technology: accounting information system of a company these days is dependent upon telecommunications such as online data processing.

THEORETICAL FRAMEWORK

Gelinas and Dull (2008: 26) says that the employees use Accounting Information Systems (AIS) to help their duties. The successful implementation of accounting information systems can be Described as a series of complex, interconnected activities of participants

require to have the technical and managerial skills to solve problems that Arise (Zulkarnain Muhammad Sori, 2009). Psychological factors of employees is one of the factors that affect the performance of employees supported by individual factors, and organizational factors (Anwar Prabu Mangkunegara, 2005:15). Psychological factors of employees, both of which make the process of entering data, process data, as well as those who receive the output need to be considered (Zaki Baridwan, 2000: 8). Psychological factors of employees is important because if there is dissatisfaction will be reflected in the form of information systems can not be applied (Zaki Baridwan, 2000: 8).

The results of a study showing that the technical competence of human resources are factors that affect the successful implementation of management accounting information system (Madapusi and Ortiz, 2014). Human Resources (HR) is the most important part of the information system components in the business world, known as the accounting information system (Azhar Susanto, 2008: 253). Personnel function will develop these resources in a way of recruiting, training, continuing education, counseling, and evaluate the work environment (Hall, 2007: 20). Daoud and Triki (2013) shows the results of studies that say about the competence of human resources both accountants and managers is an important factor in the success of accounting information systems. The same thing was said by Gelinas and Dull (2008: 26) about the effectiveness of the accounting information system will depend on how the accountants know the information systems and technology used to be applied.

Siti Suharni (2011) conduct a study about the involvement of users and the ability of the user to the performance of accounting information systems at the District Secretariat of Ngawi. The results of these studies show that there are significant user involvement in terms of level of education, training, experience, and the ability of users to the performance of accounting information systems. A similar study conducted by A.A Istri Windha Fahmiswari and Ida Bagus Dharmadiaksa (2013) about the effect of the performance of employees on the effectiveness of the use of accounting information systems. The results showed that the level of education, training, work experience and incentives has a positive influence on the effectiveness of the use of accounting information systems at the branch office of PT. Bank Rakyat Indonesia (Persero) Tbk. in the province of Bali

Soegiharto (2001) stated about a benefit for companies that have at least one personnel with high capabilities in the field of accounting information systems, due to the presence of such personnel can assist other users in implementing information systems appropriately. The results of Dehghanzade et al (2011) on 62 offices of public sector organizations and private companies for the accounting information system-based computer get the results that the personal characteristics that consisted of openness, agreeableness, job satisfaction and work experience with financial software has an influence on the effectiveness of computer-based accounting information system.

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

H_0: There is no influence between the individual performance on the quality of accounting information systems.

H_1: There is influence between the individual performance on the quality of accounting information system

METHODOLOGY

The population in this study is the hospitality in Indonesia. The reasons for specifying the hospitality industry as the population in this research are in line with the national economic

growth roomates is increasingly rateably, it seems, many investors are Increasingly keen to look at the hospitality industry as one of the promising business (Ali Tranghanda, 2013). The unit of analysis in this research is the hospitality industry, while the observation unit is the part related to the accounting function. 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 unit is the part related to the accounting function with 50 hospitality in Indonesia and the number of respondents are 87 people. Data analysis was performed using simple regression and hypothesis evaluated using SPSS 21 software. The data used in this research is the primary data collected by researcher directly from the first source (Suliyanto, 2009: 131).

RESULTS AND DISCUSSION
Validity test

According to Ghozali (2009: 49) validity test is used to measure about valid or invalid when testing a questionnaire. A questionnaire will be valid, if the questions in the questionnaire were able to reveal something that will be measured by the questionnaire. It also expressed by Sujarweni (2014: 192) that the validity of the test is used to determine the feasibility of the items in a list of questions to define a variable. The validity of test results from the variable X "Individual Performance" are as follows:

Table 1
Statement Validity of Test Results

Item Number.	r-count	r-table	Explanation
KI1	0,538	0,210	Valid
KI2	0,211	0,210	Valid
KI3	0,620	0,210	Valid
KI4	0,523	0,210	Valid
KI5	0,581	0,210	Valid
KI6	0,584	0,210	Valid
KI7	0,367	0,210	Valid
KI8	0,521	0,210	Valid
KI9	0,546	0,210	Valid
KI10	0,603	0,210	Valid

Questionnaires will be considered valid, if the r-count is greater than r table where r table value in this study was 0.21 (n = 87, df = 85, alpha 0.05). The conclusion from the above table is that all of the statements said to be valid. Results of the test of the validity of the statement on variable Y "Effectiveness of Accounting Information Systems" are as follows:

Table 2
Statement Validity of Test Results

Item Number.	r-count	r-table	Explanation
AIS 1	0,573	0,210	Valid
AIS 2	0,543	0,210	Valid
AIS 3	0,656	0,210	Valid
AIS 4	0,565	0,210	Valid
AIS 5	0,506	0,210	Valid
AIS 6	0,555	0,210	Valid
AIS 7	0,542	0,210	Valid
AIS 8	0,605	0,210	Valid
AIS 9	0,685	0,210	Valid

| AIS 10 | 0,644 | 0,210 | Valid |
| AIS 11 | 0,629 | 0,210 | Valid |

The conclusion from the above table is that all the statements of the variable y is considered valid because the value of r-count larger than r-table.

Reliability Tests

Reliability test results on each item of variable X "Individual Performance" are as follows

Tabel 3
Reliability Statistics **Variabel X**

Cronbach's Alpha	N of Items
.698	10

The questionnaire is considered reliable if the Cronbach Alpha value is greater than 0.60. The conclusion from the above table are all statements related to the variable X is considered reliable because the Cronbach Alpha value of 0.698 greater than 0.60.

Reliability test results on each item of the statement of variable Y "Effectiveness of Accounting Information Systems" are as follows:

Tabel 4
Reliability Statistics **Variabel Y**

Cronbach's Alpha	N of Items
.833	11

The questionnaire is considered reliable if the Cronbach Alpha value is greater than 0.60. The conclusion from the above table are all statements related to the variable Y is considered reliable because the Cronbach Alpha value of 0.833 greater than 0.60.

Simple Regression Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.483[a]	.233	.224	3.74676	1.185

a. Predictors: (Constant), totalX
b. Dependent Variable: totaly

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	362.703	1	362.703	25.837	.000[b]
	Residual	1193.251	85	14.038		
	Total	1555.954	86			

a. Dependent Variable: totaly
b. Predictors: (Constant), totalX

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.341	5.190		3.341	.001
	totalX	.638	.126	.483	5.083	.000

a. Dependent Variable: totaly

Hypothesis:

H0: $\beta = 0$: There is no influence between the individual performance on the effectiveness of accounting information systems.

H1: $\beta \neq 0$: There is the influence of the individual performance on the effectiveness of accounting information systems.

Acceptance and Rejection Criteria H_0:

If the probability (p value) > α (0.05) then H_0 is accepted

If the probability (p value) $\leq \alpha$ (0.05) then H_0 is rejected

Output

1. Simple Regression Testing
   ANOVA table Sig column. → The p value < α = 0.000 < 0.005
   Conclusion: The regression model can be used to predict the effectiveness of accounting information systems.

2. Koefisien Determinasi
   Model Summary table, *Adjusted R Square column* = 0.224
   Conclusion: There is the influence of the individual's performance on the effectiveness of information systems accounting for 22.4%, while the balance of 77.6% is influenced by other factors not examined in this study.

3. Hypothesis Testing
   Coefficients table column Sig. for total x → The p value < α = 0.000 < 0.005
   Interpretation: H_0 rejected
   Conclusion: Individual Performance affect the Effectiveness of Accounting Information Systems.

4. Regression Equations
   Coefficients Table Unstandardized Coefficients B column
   Constant Value = 17 341
   X Total Value   = 0,638
   Then the regression equation Y = a + bX → Y = 17 431 + 0,638X
   Interpretation:
   a = 17 431; meaning that if the performance of the individual 0 unit, then the of the change in effectiveness accounting information systems amounted 0.638 units.
   b = 0.638; meaning that if the individual performance increased by 1 unit, then the change in the effectiveness accounting information system will increase by 0.638 units.

CONCLUSION

Based on simple regression test has been conducted by the authors showed that the performance of individuals affect the effectiveness of accounting information system for 22.4% while the balance of 77.6% is influenced by other factors which is not examined in this study. The results obtained are similar to the phenomenon that there is poor quality of financial statements and one of the reasons this happens is difficult to find an accountant with brilliant quality (Sri Mulyani, 2008). The above results indicate that individual performance affects the quality of accounting information system of 22.4% so that when the individual performance increases, the effectiveness of accounting information systems will increase and conversely.

SUGGESTION

This research can be the basis for further researcher to conduct research which meets the characteristics of scientific research that is the replicability and generalizability (Sekaran and Bougie, 2010: 19) used the same research methods in the unit of analysis and different amount of sample in order to show the same results (replicability) which ultimately will increase the confidence of the research that has been done and the benefits of the research will be accepted widely (generalizability).

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