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Does The Implementation of Information Systems Require Top Management Support?

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ABSTRACT

This research project was carried out in Indonesia and focuses on how top management support affects the adoption of information systems in the banking sector. With 76 respondents, the study used a questionnaire-based methodology. Structural Equation Modeling (SEM) with Partial Least Squares (PLS) was used for statistical analysis. The study's findings imply that a sufficient amount of top management support has a beneficial impact on the effectiveness and quality of information systems in the banking sector. To put it another way, when senior management doesn't offer enough support, it causes issues and difficulties with setting up and sustaining efficient information systems in the banking industry. A sophisticated statistical analysis technique that enables researchers to model intricate interactions between variables is indicated by the usage of SEM PLS. The results of this study have repercussions for both the academic community and the banking sector. They emphasize the significance of bolstering top management support to raise the caliber and efficiency of banking industry information systems.

CCS CONCEPTS

• Social and professional topics; • Management of computing and information systems; • Information system economics;

KEYWORDS

Management Support, Understanding, Simplicity, Information systems, ease of use

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1 INTRODUCTION

Bookkeeping can be done with the help of information systems, an organizational activity cannot be separated from the use of information technology thus, it makes every organization need an information system [1]. Modern enterprises, notably those involved in bookkeeping and financial administration, rely heavily on information technologies. Bookkeeping fraud is common in both government and private enterprises. This was claimed by Astria [2] in their study including 63 respondents from the finance and accounting departments of several institutions in the city of Pekanbaru, who were suspected of lacking a basic understanding of bookkeeping. Fraud in higher education has negative effects on the public's access to education as well as the quality of instruction, in addition to costing the state money.

The establishment of information systems in diverse businesses frequently fails because these organizations do not prioritize human resource and organizational aspects [3]. Top management support is important in the use of information systems in an organization [4]. Liu et al. [5] resounded a similar perspective, stating that system projects during the implementation phase frequently fail due to a lack of senior management support. Numerous studies showing the impact of top management support on the accounting information system confirm such claims. In his empirical study, Zaied [6] found a correlation test that showed top management support has a direct impact on how well information systems perform. Additionally, Darma et al.'s [7] study revealed that top management support is one of the elements strongly linked to the adoption of information systems. In a separate study by Kanwal et al. [8], 262 respondents from diverse Pakistani information system initiatives totaled 262. The outcomes showed that senior management is crucial to the success of information technology projects. According to Hsu et al. [9], top management support includes giving operational processes the support they require and playing the function of delivering clear instructions for performing business.

Top management support is the level of support provided by senior management to encourage knowledge sharing and foster learning among their subordinates [10]. The highest level of management inside an organization is known as top management, which includes important roles like chief executive officer (CEO), directors, and vice directors who oversee the firm's overall success [11]. According to the statement, top management support refers to senior management's willingness to offer various types of assistance to facilitate the attainment of the goals of the employed information system.

The difference between information systems from one organization to another can be seen from the shape, each information system is built to record transactions and report information [12]. Problems related to the application of information systems occur in various business sectors in Indonesia. In business entities, BCA as the largest private bank has experienced problems with its information system which caused delays in transaction mutations that should have occurred in real time [13]. This also happen in high institution, Sampurno [14] as a chief of BPK in Indonesia said that the realization of financing and book-entry from BUN's account in the form of endowment funds for research, culture and higher education in the amount of Rp. 8.99 trillion was deposited in the Account of the Public Service Board of the Education Fund Management Agency because the arrangements regarding the management of these funds had not yet been established.

The difference between this research and the previous one is that it examines the banking sector because banks often experience problems with their information systems that cause many transactions to be delayed, one of the affected parties is higher education because banks are one of the bodies that manage education funds.

Based on the phenomena from the previous research and literatures above, the purpose of this study is to conduct an empirical test regarding the influence of top management support on information system implementation.

2 LITERATURE REVIEW

2.1 Top Management Support

Support from top management includes activities that have an impact on, guide, and uphold the human behavior displayed by directors, presidents, division heads, and others within the organization [15]. One of the key elements in determining the effectiveness of enterprise systems has been recognized as top management support [16]. The level of top management support is determined by how well those managers comprehend and support their operations [17].

Top management support refers to providing the resources and authority or power necessary for project success, top level management understanding of the security function and the extent to which management supports the organization's goals and priorities. Top management can significantly influence the allocation of resources and create an organizational environment to achieving goals [18].

Based on the understandings put forward by the experts above, it can be concluded that Top Management Support means executives at the highest level who have the power to procure information

system resources to generate information as a basis for making decisions.

2.2 Information System Implementation

An information system's quality can be assessed by how well it can give managers the precise information they require at the appropriate moment. The adaptability of an information system in giving information to multiple users with varying viewpoints and demands serves as a yardstick for how successfully an information system has been implemented.

DeLone & McLean [19] use the term success to indicate the quality of information systems. Quality is a very important thing nowadays in the business world, especially when associated with information systems. Mudzana & Maharaj [20] researched that Information quality has a strong influence on system usage and user satisfaction. It can be concluded that the quality of the system is positively related to user satisfaction [21].

Based on the notions put forward by the experts above, it can be concluded that the implementation of accounting information systems is the use of information systems within an organization to support the operational success of that organization.

2.3 The Effect of Top Management Support on Information System Implementation

Research conducted by Young & Poon [21] found that top management support is much more necessary than other success factors. This is reinforced by the research findings of Nirwanto et al [22] that system quality, information quality, and top management support have proven to influence perceptions of benefits in small and medium enterprises. Among the inspected variables, it is proven that system quality, information quality, and top management support influences end users. In addition, according to Raghunathan & Raghunathan [23], top management can significantly influence information system planning because the application of information systems supported by top management is believed to be carried out properly and correctly because it gets convenience in its application such as providing funds or with approval. If the information system runs well, it will help top management in making decisions in their organization so that a reciprocal relationship is needed. Top management provides its support in implementing information systems so that it can produce quality information that can help top management [24].

H1: Top management support influences the implementation of information systems.

Based on the ideas as concepts in the research listed above, as well as some current research outcomes that support the hypothesis, it can be inferred that top management support influences accounting information system deployment.

From the previous description, a framework chart can be made as follows:

3 RESEARCH METHOD

The approach or method utilized in research is known as the research methodology [23]. Sugiyono [24] defines research technique as a scientific strategy utilized to collect data for goals and objectives. This research is both verificative and explanatory, or

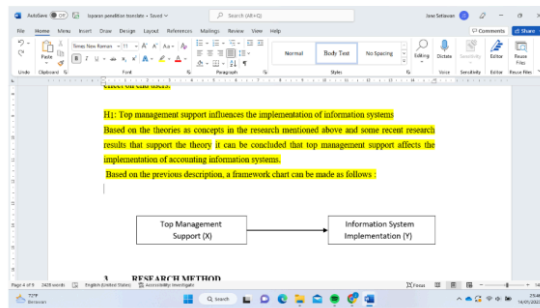


Figure 1: Framework Chart

causal, in character, considering the sort of investigation. This is so that theories can be tested, the research tries to determine what and how much the elements that are assumed to influence a variable. The population in this study is the tertiary education in Indonesia. The selection of the sample in this study is the accounting and finance department of the Indonesian banking industry, with 76 respondents. Data collection methods used are observation, survey, and questionnaire distribution methods. Because the concept of this study is related to the factors that prevent the implementation of accounting information systems in higher education in Indonesia, the researcher chose this methodology to better understand the cause-and-effect analysis of factors influencing the occurrence of the phenomenon.

This study's sample selection focuses on the accounting and financial aspects of banking in Indonesia. The researcher used a sample size of 76 respondents. This is based on Sekaran and Bougie 27 [25]'s observation that the typical sample size in a study ranges from 30 to 500. In this study, data was analyzed using two methods to produce results that are consistent with the research objectives: descriptive analysis and structural equation modeling analysis (Structural Equation Model-SEM with PLS estimation). The sample selection technique used in this study was purposive sampling.

4 RESULT AND DISCUSSION

4.1 Research Result

From July 2022 to November 2022, surveys were handed out and gathered. By sending a survey link in a Google form, questionnaires were distributed and collected from various Indonesian banks. 81 respondents responded, but only 76 were sufficient for further processing after screening inconsistent answers and answers with strange answer patterns were eliminated from the total answers collected. This study used a Likert scale for measuring when doing data analysis. Data analysis in this study was carried out using two methods of analysis, namely: Descriptive analysis to define the characteristics of the variables under investigation to support

problem-solving and offer operational recommendations. Analysis employing structural equation modeling (Structural Equation Model-SEM with PLS estimation) is used to address the research questions and evaluate the research hypotheses. Data analysis using Smart-PLS 3 obtained a full model path diagram, as follows:

4.2 Model Evaluation

All the measurement models used in this study's first step, which examines the connection between indicators and their dimensions, are reflective models. Additionally, an indicator's validity and reliability, as well as its overall validity and reliability when combined with those of other indicators that measure the same dimension, serve as indicators of the indicator's quality.

4.2.1 Validity Testing. Confirming validity with confirmatory factor analysis. Convergent validity and discriminant validity are two outcomes of this factor analysis. A practical guideline for acceptable outer loading values is 0.7, and the method proposed by Hair et al. [29], which is based on the cross loadings of the indicators, is utilized to test the discriminant validity. The convergent validity is assessed using the average variance extracted (AVE). The construct frequently accounts for more than half of the variance in its indicators if the AVE value is less than 0.50 [29]. In this situation, the criterion values of indicators should be higher for one dimension than for another [29].

As a result, indicators derived from these dimensions show high discriminant validity. Furthermore, all criterion values for each dimension (placed on the main diagonal) are greater than criterion values for other dimensions (not located on the main diagonal). Table IV demonstrates that the AVE values for each construct are valid because the AVE values for the set of indicators for each variable meet the 0.50 minimum criterion (Hair et al., 2014). This shows that the construct, on average, explains more than half of the variation of its indicators or proves that the indicators are distinct from one another (convergent validity is deemed satisfactory).

Table 1: Operationalization of Variable Definition

Variable	Operational Definition	Dimension	Indicator
Top Management Support	The term "top management support" refers to the provision of necessary operational support as well as the responsibility of offering particular instructions for firm operations [9]. The degree of assistance provided by top management to facilitate learning and knowledge exchange among their subordinates is referred to as top management support [10].	Understanding	<ul style="list-style-type: none"> • Recognizing the role of comfort in IS • Interaction with the IS work team
		Support	<ul style="list-style-type: none"> • Involved in the use of IS • Support for the required System Development
Information System Implementation	According to DeLone and McLean [19], the quality of information systems is a measure of success. According to Laumer et al. 28[26], information quality refers to the caliber of the output that an information system generates, which may take the form of reports or web screens.	Information systems' success	<ul style="list-style-type: none"> • IS is advantageous to all parties who require it. • IS has input options • IS has output options

Table 2: Indicator Validity & Cross Loadings between Constructs

Indicator	AISQ	AIQ
IIS	0.898	
TMS	0.738	0.892

Source: Data processed in 2022

Note: IIS (Implementation Information Systems), TMS (Top Management Support)

4.2.2 Reliability Testing. Based on the findings of the internal consistency reliability test using Cronbach's alpha and the composite reliability coefficient values, the reliability test is conducted. A composite reliability rating between 0.70 and 0.90 is deemed satisfactory by Hair et al. (2014).

Cronbach's alpha and the composite reliability value of each construct, which show a value over the minimal threshold of 0.7 [28], are indicators of the dependability of the internal consistency of each construct in Table 4. These results conclude that the respondents' answers are consistent in answering statement items related to research variables.

4.2.3 Structural Model Testing. The R Square value is used as the measurement standard for structural model testing [29]. Table 5 below displays the findings of the structural model testing. Table 5 shows that AISQ (Accounting Information System Quality), has an influence of 54.5% on AIQ (Accounting Information Quality). This R2 value indicates a moderate predictive power.

4.3 Discussion

4.3.1 The Effect of Top Management Support on Information System Implementation. Table 5 demonstrates that the route coefficient of accounting information system quality to accounting information quality is positive [7] with a p-value less than 0.01. As a result, it is determined that the accounting information system's quality has a positive and significant effect on the quality of accounting information [26] (H1 is supported). These findings back with an empirical study conducted by Nirwanto et al [22], which found that system quality, information quality, and top management support all influence perceptions of advantages in small and medium-sized businesses. An empirical study conducted by Darma et al. [7] discovered the same thing, stating that top management support is a factor that is significantly connected with the implementation of information systems. Top management assistance is widely acknowledged as a crucial component in the adoption of information systems, claims Gottschalk [30]. The proper installation of information systems and the success of information systems depend significantly on

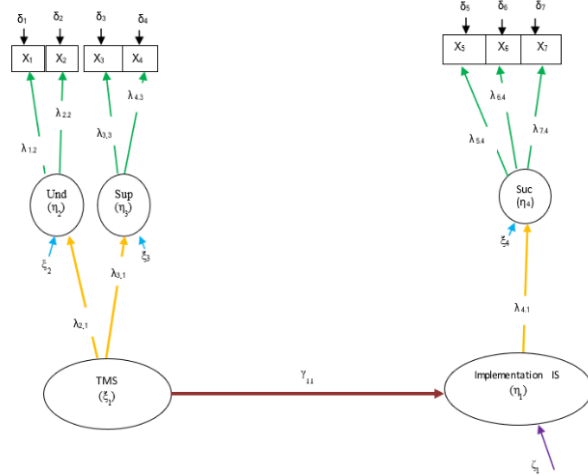


Figure 2: Path Diagram combining measurement model and structural model.

Table 3: Convergent Validity Test Results

Variable	Number of Items	Average Variance Extracted (AVE)
IIS	4	0.807
TMS	2	0.796

Source: Data processed in 2022

Note: IIS (Implementation Information Systems), TMS (Top Management Support)

Table 4: Reliability Test Results

Variable	Composite Reliability Coefficient	Cronbach's Alpha Coefficient
IIS	0.893	0.765
TMS	0.940	0.915

Source: Data processed 2022

Description: IIS (Implementation Information Systems), TMS (Top Management Support)

Table 5: Structural Model Test Results (R2 Value)

Path	Coefficient	t-statistic	p-value (one tailed)	R ²
ALSQ→AIQ	0.738	12.018	0.000	0.545

Source: Data processed 2022

Description: IIS (Implementation Information Systems), TMS (Top Management Support)



Figure 3: Full Model Path Diagram



Figure 4: T-Statistics Path Diagram

top management support. The results of this study are also supported by research conducted by Raghunathan & Raghunathan [23] which states that top management can significantly influence information system planning. Because with the support of top management the implementation of information systems can run well, good top management provides support and contribution to the implementation of information systems.

The success of the information system is determined by individuals in senior management positions. Top management should provide complete or total support. If senior management support is insufficient, information system initiatives will fail, particularly during the implementation phase. The findings of the field research show that senior management frequently underestimates the value of information systems in the contemporary digital information technology era. As a result of this reality, senior management's function is frequently limited to supplying the required people and financial resources. Top management rarely shows a genuine desire to understand the process of information system development within their firm. If senior management understands the benefits of deploying information systems, they will support the information systems by offering various resources and assistance to ensure effective implementation. In Indonesia, information system deployment would fail due to a lack of understanding of information systems among company leaders. When information systems are built as expected, the ensuing output will also coincide with top management's expectations and demands, thus increasing the success rate of the used information system.

5 CONCLUSION & SUGGESTIONS

5.1 Conclusion

The implementation of information systems is influenced by top management support. This means that the more effective top management is in aiding, the better the information system implemented. Support from top management is critical in establishing information systems since system development is an integrated aspect of corporate planning, therefore the system developed should agree with the business's plans, and thus the new system will stimulate the attainment of company goals. This indicates that top management's awareness of the information system is critical because top management engagement is required not only during the design stage, but also during the implementation stage. If senior management does not provide adequate support, the adoption of

information technology may encounter a variety of obstacles and challenges. Negative consequences of a lack of top management support. Due to a lack of support, the human, financial, and technological resources required for information system installation may be constrained. Implementing information systems without sufficient support can be difficult because staff may struggle to embrace and use the new system without clear guidance and direction. The assistance of top management is critical in transforming the organizational culture to enable the use and implementation of the new information system. Overall, a lack of top-level support can stymie the successful and effective adoption of information technologies within a company.

5.2 Suggestions

To be able to improve the implementation of information systems can be done by:

- Giving top management understanding includes more than just providing them with human, financial, and other resources. Top management should begin their involvement by understanding and caring about the full information system development process, from concept to system implementation.
- Top management can analyze the effectiveness and efficiency of information systems in accomplishing their intended goals through regular evaluations. This aids in identifying potential areas for improvement or optimization. Regular evaluations allow top management to examine the effectiveness and efficiency of information systems in accomplishing their intended aims. This assists in identifying any areas for improvement or optimization.

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