Implementation of Quality Accounting Information Systems and Intensity of the Use of Gojek and Grab Online Transportation for Consumers in Indonesia

by Christine Dwi Karya Susilawati

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Implementation of Quality Accounting Information Systems and Intensity of the Use of Gojek and Grab Online Transportation for Consumers in Indonesia

Christine Dwi Karya Susilawati[1], Sondang Mariani Rajagukguk [2]

[1]Accounting Department, Faculty of Economic, Maranatha Christian University and Student Doctoral of Accounting Science at Padjadjaran University,

[2] Accounting Department, Faculty of Economic, Maranatha Christian University

[1]christine.dwi.karya.s@gmail.com,buwenfa@yahoo.co.uk, [2] sondangmr2002@yahoo.com

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Abstract

Security on Gojek systems is very vulnerable to hacking. Gojek system has six weaknesses consisting of: Anyone can search for consumer identity based on name, telephone number and e-mail. Anyone who can change the income of a driver (can be fixed). Anyone who can install customer identity, edit customer data without a password. Anyone who can get the data of a driver, and anyone who can see the user's reservation, the system is not in accordance with an insecure security system that is not in accordance with expectations. Problems with e-commerce performance expectations in terms of payment methods that are still in bank transfers and distribution logistics that have not yet provided maximum benefits raised by MekominfoRudiantara (2015). In addition to payment method problems that still rely on bank transfers, e-commerce providers are also confronted by logistics distribution competition. This number is more than 250 million spread across 17,000 islands. Here are some things that should be included in the Indonesian e-Commerce road map. Based on the description above, the researcher is interested in conducting a research entitled Implementation of Quality Accounting Information Systems and Intensity of the Use of Gojek and Grab Online Transportation Consumers in Indonesia.

The specific objective of this research is to solve national strategic problems in accordance with the spending intensity of the use of online transportation applications, consumers need to get good accounting information in obtaining results through accounting information systems provided by Gojek and Grab online services that support information on financial transactions in each region in big city. This study uses quantitative, the study sample consisted of gojek users. Quantitative data analysis is calculated statistically, then concluded and discussed based on the results of statistical analysis. And the method used is descriptive method and explanatory research. Research is conducted to obtain a description, complete analysis, factual, traits and relationships between variables discussed by using structural equation modeling (SEM-covariance based) in order to answer the problem formulation and answering hypotheses and supported by descriptive analysis for operational advice. Mandatory output that is sponsored is the copyright for the research model and the feasibility of the documents that make up the online application model which increases the trust and intensity of use by consumers. And additional publications for international journals. The proposed TKT research is the development of an online transportation application in TKT 6 supported by consulting system developers.

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I. INTRODUCTION

Problems with e-commerce in online transportation applications and SIA quality on the GOJEK system in 2016 raised by YohannesNugroho (a great Indonesian programmer) [1] caused a woman who was suddenly contacted by many drivers via text message, even though she did not order a motorcycle at all . And the application was already released (uninstalled). This happens because the security of the Gojek system is vulnerable to being hacked. Gojek system has six weaknesses consisting of: Anyone can search for consumer identity based on name, telephone number and e-mail. Anyone can change the income of a driver (can be fixed). Anyone can copy customer identification, edit customer data without a password. Anyone can get a taxi driver data, and anyone can see the user's order history, the system is inadequate due to insecure system security that does not match consumer expectations.

Problems with e-commerce performance expectancy in terms of payment methods that are still bank transfers and logistic distribution that have not provided maximum performance gains revealed by MekominfoRudiantara (2015) [2]. In addition to the problem of payment methods that still rely on bank transfers, e-commerce providers are also faced with logistical distribution challenges. This is a result of a population of more than 250 million spread across 17,000 islands. Here are some things that should be included in Indonesia's e-Commerce roadmap.

Although there are several obstacles to e-commerce in the above phenomenon, the rapid growth of e-commerce market share in Indonesia can no longer be doubted. With the number of internet users reaching 82 million people or around 30% of the total population in Indonesia, the e-commerce market has become a very tempting gold mine for some people who can see the potential going forward. This growth is supported by data from the MOCIT which states that the value of e-commerce transactions in 2013 reached Rp130 trillion [3]

Based on the description above, the researcher is interested in conducting a research entitled Factors Affecting the Intensity of the Use of Gojek and Grab Online Transportation to Produce Implementation of a Quality Accounting Information System for Consumers in Indonesia. Performance expectancy factors examined by the authors as factors that influence the intensity of online transportation use are in the form of perceive usefulness, job fit, relative availability, relative output, expected output of behavioral intention to use (the intensity of the use of transportation online_Gojek and Grab to produce to Produce a Quality Implementation of Accounting Information Systems for Consumers in Indonesia

The Influence of Factors of Expetancy Performance on the Use of Online Transportation Applications

Vkantesh (2003: 425-478) [5] in the hope that performance as a level of trust someone uses the system will help him get the benefits of his work. And Dameri and Spinelli (2017: 267) [6] state that performance expectations are the development of the concept of using information systems that will increase the level of performance expectations. Kamara (2013: 75) [7] defines performance expectations as the level of trust a person uses in information technology that can help him complete a variety of jobs. So Performance Expenditures can increase the level of confidence of individuals using information technology including in the form of online applications to improve their performance in carrying out various daily activities.

Vkantesh (2003: 447) Dimensions: performance expectations are: perceived usefulness (TAM, and combined TAM-TPB), job-fit (MPCU), relative excellence (DOI), and expected results (SCT).

1. The perceived benefit is the level of trust of someone who uses a certain system can improve performance

2. Work-fit is according to the system requirements will improve individual job performance

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3. Relative advantage is how using an improvement can improve performance better than before

4. Expulsion of results is something that will be done from the system

Performance expenditure related to the use of Online Transportation Applications is supported by the results of previous studies such as Vkantest, Thong and Xu (2012: 328-376) [8] which show that performance expectations are related to the development of the use of e-commerce technology applications including online transportation applications. Rezael and Ghofranhaid (2018)[9] show relative superiority as a dimension of performance expectations compared to the use of e-commerce technology by 46% with other variables perceived to be behavioral control. Awareness and moral norms.Abrahoa and Stella (2016: 221-230) [10] show performance expectations for the use of information systems e-commerce technology in terms of payment of 76% with other variables efforts expectations, social influence and risk perception.

Zuiderwijk et al. (2015: 429-440) [11] shows that performance expectancy influences the use and acceptance of e-commerce technology with other variables of effort expectancy and social influence of 45%, except facilitating conditions have not been proven to have an effect. Howard et al. (2017: 107-120) [12] shows that performance expectancy is not proven to have a significant effect on Behavioral Intention to Use E-Commerce.

Martinsa et al. (2014: 1-13) [13] shows that performance expectancy, effort expectancy and social influence influence the use of internet banking as a means of payment in e-commerce. Tosuntas et al. (2015: 169-178) [14] shows that performance expectancy, effort expectancy, social influence and facilitating conditions influence the timing of e-commerce information system technology. Jeng and Tzeng (2012: 819-828) [15] Performance expectancy has a positive effect on the use of e-commerce information system technology with other variables effort expectancy. Baptista and Oliviera (2015: 418-443) [16], Performance acceptance, hedonic maotivation and habits have the most influence on the use of e-commerce information system technology. Benckendorff et al. (2014: 122) [17], Performance expectancy, effort expectancy, social influence, hedonic motivation, price value and habits influence the use of information technology e-commerce tourism systems.

The Effect of Intensity on the Use of Gojek and Grab Online Transport Applications on the Quality of Accounting Information Systems for Consumers in Indonesia

The use of online transportation can produce quality information systems for consumers in Indonesia supported by research results such as Jain (2011: 7-10) [18] showing that using ecommerce will be more efficient and can improve the quality of accounting information systems. Suryawanshi and Mueeedh (2014: 211-213) [19] stated that the existence of e-commerce would require e-accounting so that the accounting information system would be easier. Atabey et al. (2013) [20] e-commerce becomes part of the accounting information system when viewed from a global consumer perspective. So e-commerce can improve the quality of accounting information systems for consumers because the quality of information systems is more effective. Gapar et al. (2011) [21] e-commerce becomes crucial because it transforms information in countries in the world, which improves the quality of accounting information systems in companies. Qatawneh research (2011) [22] shows the effect of e-commerce on the quality of accounting information systems in banking.

Management information systems are computerized information systems that work because of human and computer interactions. (Mulyani, 2016: 23) [23]. The accounting information system is used as a tool for analyzing decisions or decision makers related to company transactions (Mulyani, 2016: 24). Romney

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et.al. (2015: 36) [24], states that the accounting information system is a process of collecting, recording and storing data to produce financial information that is useful in decision making. Bodnar& Hopwood (2014: 1) [25]: defines the quality of accounting information systems as a collection of resources such as people and equipment designed to transform financial data into information. So the accounting information system can be said to be a set of subsystems in the form of resources such as humans, equipment that cooperates harmoniously to process financial data into financial information that is useful in making decisions, in this case the decisions taken by consumers in the transaction.

On the basis of the research literature above, the researcher compiles the research hypothesis:

H1: Does perceive usefulness influence behavioral intention to use Gojek and Grab Online Transportation?

H2: Does job fit affect the behavioral intention to use Gojek and Grab Online Transportation?

H3: Does relative use affect the behavioral intention to use Gojek and Grab Online Transportation?

H4: Does the output expectation affect the behavioral intention to use Gojek and Grab Online Transportation?

H5: Does the behavioral intention to use Gojek and Grab Online Transportation affect the Implementation of Quality Information Systems for Consumers?

H6: Does perceive usefulness affect the Implementation of Quality Information Systems for Consumers through behavioral intention to use Gojek and Grab Online Transportation?

H7: Does job fit affect the Implementation of Quality Information Systems for Consumers through behavioral intention to use Gojek and Grab Online Transportation?

H8: Does relative use affect the Implementation of Quality Information Systems for Consumers through behavioral intention to use Gojek and Grab Online Transportation?

H9: Does output expectation affect the Implementation of Quality Information Systems for Consumers through behavioral intention to use Gojek and Grab Online Transportation?

II STATISTICAL METHODS USED AND RESEARCH RESULTS

The Samples data are consumer random 1000 respondent from several countries in Indonesia, such as Bandung, Jakarta, Bogor, Tasikmalaya, Medan, Riau, Purwakarta, Semarang, PekanbarudanNias. The data analysis method used in this study is the Structural

Equation model (SEM) method with lisrel 8.7 program

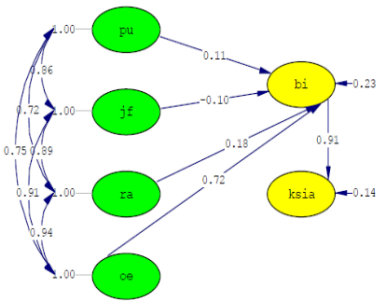

Figure 1 Result test Standard Solution

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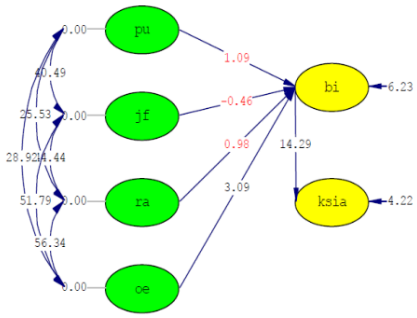

Figure 2 Result t- Statistic

Table 1 Result Test Hipotheses

Hypothe ses	Path	t-value (≥1,64)	Impact	Conclusions
H1	pu -> bi	1.09	0.11	Accepted H0
H2	jf -> bi	-0.46	-0.10	Accepted H0
H3	ra -> bi	0.98	0.18	Accepted H0
H4	oe-> bi	3.09	0.72	Rejected H0
H5	bi->ksia	14.29	0.91	Rejected H0
H6	pu -> bi->ksia	6.23	0.11*0.91= 0.1001	Rejected H0
H7	jf -> bi->ksia	6.23	-0.1*0.91 = -0.091	Rejected H0
H8	ra -> bi->ksia	6.23	0.18*0.91= 0.1638	Rejected H0
H0	oe -> bi->ksia	6.23	0.72*0.91= 0.6552	Rejected H0

Only the output expectation variable influences the desire to conduct online transportation transactions, this is because consumers' expectations on cheap price promos are the main motivation for conducting transactions with high impact values of 0.7. The intensity of the transactions carried out affects the quality of the accounting information system provided to consumers who become better with more accuracy and flexibility in the event of price changes with a high impact value of 0.91. But these four variables perceive usefulness,jobfit and relative advantage have an indirect effect through behavioral intention or intensity to enter online transactions. This means that people also already have a high level of trust in the use of online transportation according to Vkantesh (2003: 425-478) [5] which outlines Performance expectancy as the level of trust a person uses in a system will help him get the benefits of his work. Both Gojek and Grab are better at improving the system to compete for consumers with high intensity of use.

III DISCUSSION

Consumers of online transportation both gojek and grab already feel that the standard of expectancy performancy needs are met according to function, usability, reative benefits derived from the use of online transportation so that the effect is only small and insignificant. Priority for them because of high competition between motorcycles and grabs, so they focus on the hope of the best promotional prices, especially consumers in Indonesia, whose economic levels are many at an unfavorable level due to the high price of necessities and fuel prices with the policy of limiting the fuel subsidy from the government. When compared with Grab in Malaysia the level of promotion provided is not as much as in Indonesia. And in Malaysia FGrab is a single online transportation player.

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IV CONCLUSION

The increasingly high level of trust of Indonesian people in online transportation must be put to good use and be maintained. This competition between Gojek and Grab each has its own advantages. Its superiority continues to compensate for each other, competing fiercely in terms of better price promotions in direct discounts or e-money.

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