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(T, RN, α , p) Inventory Policy for a FMCG Retail Supply Chain

Prasun Kumar Das, Susanta Kumar Gauri

The scope of this study is limited to the supply chain of a FMCG retail business spreading through retail outlets and connected with the central warehouse. Manual intervention of requisitioning quantity of footwear on daily basis, from the retail outlets to the warehouse, was creating frequent problems...

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Supplier Selection Criteria and Methods in Supply Chain (A Statistical Approach)

Nandini Das

In today's competitive environment, vendor selection is considered as a strategic issue in the effective management of a supply chain. Keeping in view the strategic importance of the supplier's role in the functioning of supply chains the researchers have developed number of criteria, methods and models...

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Burnout and Job Satisfaction Impact on Employees Morale Case Study: The One-Stop Unit Administration (Samsat) In Surabaya

Novi Indah Earlyanti, Inggal Widya Perdana

Work morale is a psychological state of a person that can cause feelings of pleasure and make someone work harder to achieve goals that have become determined. Things that can affect morale include burnout and job satisfaction. Burnout is a psychological condition experienced by a person due to stress...

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Government Responsibility as the Main Stakeholder in Tourism Development With Collaboration Approach: Literature Review on Heritage Tourism

Rieke Retnosary, Nor Zafir Bt Md Salleh

currently, the economic growth of some countries is a contribution by the vast development of the tourism sector, and one of the potential destinations is heritage motivation. More than fifty-three of previous study finds five elements that associated with Heritage Tourism Development, which are four...

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Abnormal Returns in Corporate Action: The case of Indonesia and Taiwan

Aries Heru Prasetyo

The rapid numbers of corporate action which is known as mergers and acquisitions (M&A) in Asian market for the past three decades is growing tremendously. The two actions are widely used as a means to pursue strategic targets – for example to maintain stable growth and to gain strong power to control...

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The Investigation of Motivation's Role as Mediator Effects on Employees' Performance

Andriyastuti Suratman, Satrio Bimo Syahputro

The aims of this research are to find out and obtain information related to the influence of reward, work environment, also investigated the motivation factor as mediator on employees' performance from the reward and work environment. Purposive sampling was taken with 85 Nurses from Raja Ahmad Tabib...

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Study of Sensory Marketing Strategies in Retailing Business

Swaroop Simha

"Sensory marketing" has been defined as "marketing that engages the consumers' senses and affects their perception, judgment and behavior." (Aradhana Krishna, in her book Customer Sense- How the five senses influence the buying behavior, Kindle edition [2]) From a managerial perspective, sensory marketing...

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Destination Innovativeness Towards Tourism Competitive Advantage

Windi N. P. Wardhani, Widada Widada

This article proposes the concept Tourism Competitive Advantage which emphasizes the development of tourism in knowledge quality and destination innovativeness by increasing entrepreneurship learning. The population of this study is the tourism industry in Central Java Province with 200 possessed by...

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Johan Setiawan, Elfindah Princes

Industry 4.0 has touched all sectors of industry, including tourism. The digital world has brought competition to a higher level, and the future is much harder than right now. Previous and recent researchers have tried to seek solutions by making innovations and trying to upgrade their levels by analyzing...

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Suwinto Johan

The research aims to study the value created by the foreign shareholders in the Indonesia banking industry from 2016-2018. The research analyzed the performance of foreign-owned banks versus domestic owned banks. The banking industry is one of main drivers of the main drivers of economic growth. The...

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The aim of this study was to examine the role of intellectual capital in moderating the relationship between growth opportunities and financial performance. The study was conducted on banking companies listed on the Indonesia Stock Exchange for the period 2015-2017. Samples selected by purposive sampling...

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Tourism Potential Identification in Optimizing the Pasir Padi Beach Development Strategy

Nanang Wahyudin, Sandy Pratama, Muhammad Faisal Akbar

The objective of this research is to identify the tourism potential development of Pasir Padi Beach and offer a program of development focusing on improving the tourism attraction based on the tourists' judgment. The method used for this research is mixed-methods;

qualitative analysis using IPA (Importance...

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Using Quality Function Deployment Approach to Improve Logistics Service Quality in Trucking Operations

Teguh Bagus Surya, Erlinda Nusron Yunus

Service quality is one of the most important factors to achieve customer satisfaction. Some studies revealed that customer satisfaction leads to more customer retention and acquisition, especially in the competitive logistics industry. Improving service quality in logistics operations has been considered...

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Enterprise Risk Scorecard Application on Indonesian State-Owned Enterprises in Shipping Companies

Christian Samuel, Aries Heru Prasetyo

Enterprise Risk Scorecard (ERS) essentially is a Balanced Scorecard (BSC) combined with risk management. This experiment's objective is to find out how ERS is applied to Indonesian SOEs in shipping companies. BSC focuses on objectives of company's performance while ERS focuses on risk treatment that...

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The Effect of Company's External and Internal Factors to Firm's Value with Capital Structure as Intervening Variable in Listed Construction's Company in Indonesia

Arif Fajar Nugoho, Yanuar Andrianto

Aim of this study focused on impact of company's external (inflation) and internal (tax shield, profitability, growth, size, assets) factors to firm's value with capital structure as intervening variable in listed construction's company in Indonesia. Data which being used for this study from company's...

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Corruption, Accounting Practice and Economic Growth: Evidence of ASEAN Countries

Dendy Syaiful Akbar, Dede Abdul Rozak, Benny Prawiranegara, Eva Faridah

This study analyzes the impact of corruption on economic growth by including the role of accounting practices. Corruption has a negative influence on economic growth in countries with poor quality accounting practices than in countries with high-quality accounting practices. The new contribution of this...

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Design and Implementation of Risk Management System: The Case of PT Lanius

Meazza Putra Kusuma, Mirra Novyanti, Aries Heru Prasetyo

Lanius (pseudonym) is a company that engaged in developing energy resources into investment portfolios requires a proper design for risk management system. It is because of the needs to diversify its business into new business fields as energy investments that entrusted to Lanius. New business fields...

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Towards the Qualified Human Resource: Internship Program at Leading Ex-LPTK Universities in Indonesia

Dhika Maha Putri, Dwi Narullia, Sheila Febriani Putri, Fitri Purnamasari, Miranti Puspaningtyas, Mohd Rizal Palil

Internship becomes a way to grow human resource capabilities in terms of competencies on knowledge or practical and soft skills. Higher education institutions like universities as the organizers of an internship program certainly have some roles to produce capable, intelligent and professional workforce....

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Creating Impactful Model for Organizational Transformation

Andi Ilham Said, Kartika Yuniarti

A big change can be occurred anytime and cannot be predicted. Every year, there will always be some markets that going through change, and organization must be ready to overcome this change for it to survive. The right processes is needed to help organizations face the market change. Therefore, transformation...

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Prefabricated Housing Business Strategy for Dummies

Yofangga Rayson, Ningky Sasanti Munir

Rapid technological developments have changed many things in the construction industry, particularly in the development methods. One technologies that gives a considerable influence in this industry is a prefabricated system, where the building components have been produced previously in the factory...

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Analyzing the Importance of User Competency to the Effectiveness of

Accounting Information System in Banking Sector

Ita Salsalina Lingga

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Sherlywati Sherlywati

This research provides recommendations for action in order to reduce waste pollution, socialize how to maintain cleanliness from an early age especially in taking care with the river, and strengthen the community economy through the development of alternative economies, especially those based on river...

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Joni Phangestu

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Kenny Ardillah

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Effect of Workload on Employee Performance Through Work Life Balance at Ollino Garden Hotel Malang East Java

Syihabudhin Syihabudhin, Elfia Nora, Lohana Juariyah, Afwan Hariri, Ofan Dhika

The problem that often arises in Ollino Garden Hotel Malang is high workload due high

season. Therefore, this study was conducted, where the purpose of this study was to find out. 1) the description of workload, work life balance and job performance at Ollino Garden Hotel Malang; 2) whether workload...

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Business Model Development of PT. XYZ Using Business Model Canvas

Jasnovaria Jasnovaria, Ningky Sasanti Munir

Changes in external and internal environment often cause changes in a company's business model. The business model currently used by PT. XYZ is not able to overcome the main problems such as falling income and increasing costs significantly which resulting a very high negative profits. The right business...

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The Importance of Strategy Employee Engagement in Organization

Tegar Punang Mahardi, Dwi Idawati

Employee engagement is a matter of concern for the company to be able to achieve maximum results. Same is the case with PT.XYZ, seeing employee engagement is one of the important things to get maximum results. The current condition with the success rate of employee turnover, makes the company want to...

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Dwi Narullia, Muhammad Muhammad, Fitri Purnamasari, Mohd Rizal Palil

The management has an obligation to report all conditions and changes to stakeholders as a form of commitment and transparency in managing the company. This information will be used by stakeholders as a basis for decision making. Beside economic information, a company is currently required to submit...

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Modeling the Marketing Mix for Mobile Banking Service in Indonesia: A Case Study of BNI

Intan Permana, Nizar Alam Hamdani, Lindayani Lindayani

Indonesia has four banking institutions with the status of State-Owned Enterprises namely Bank Rakyat Indonesia (BRI), Bank Negara Indonesia (BNI), Bank Tabungan Negara (BTN) dan Bank Mandiri. Facing the marketing 4.0, banks created a mobile banking service to facilitate transactions for customers. BNI...

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The Effects of Customer Experience on Purchase Intention in the Shopping Centers in Jakarta

Anastasia Prisilla, Pepey Riawati Kurnia

This study examines the factors that influence customer experience and the effect of customer experience on purchase intention using verhoef model in the 2009. The objects of this research are shopping malls in Jakarta. The background and problems of this study arise from the presence of e-commerce,...

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Does Job Satisfaction Mediate the Effect of Perceived Organization Support to Employee Commitment?

Lohana Juariyah, Syihabudhin Syihabudhin, Afwan Hariri, Elfia Nora, Abd. Rahman, I Nyoman Suputra

Employees' commitment is an important issue in organization, especially in business, since employees who commit to the organization show better performance, lower in intention to leave and increase productivity. There are some model explaining the process of organizational commitment (OC): A Dual Process...

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Does Corporate Social Responsibility Matter?

Janette Janette, Nora Hendriyeni

The purpose of this paper is to prove whether Corporate Social Responsibility affects the value of the company & to prove profitability as a moderating variable can strengthen the relationship of Corporate Social Responsibility with firm. CSR positively affect firm value and profitability (ROE) will...

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Strategy to Prevent Terrorist Network in Recruitment and Selection of New Employees at Pertamina Hulu Energy Nunukan Company (PHENC)

Muhammad Roy Urich Kusumawardhana, Ningky Sasanti Munir

The threat of terrorism in Indonesia is quite a challenge nowadays due to the phenomenon that some terrorist actors are actually part of company employees. The process of selecting and recruiting new employees is very strategic in preventing the entry of terrorism networks into a business organization...

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Social Return on Investment (SROI) for Civil Society Organization (CSO) in Indonesia (A Case Study of Rumah Dongeng Pelangi)

Diatrhi Windrasari Hastono, Martdian Ratnasari

As the rising of the number of civil society organization (CSO) every year in Indonesia, the need to fulfil the financial resources is crucial and important. Since the CSO has been using two kinds of financial sources, internal and external, the existence of Social Return on Investment (SROI) becomes...

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Intan Permana, Nizar Alam Hamdani, Asri Solihat, Teten Mohamad Sapril Mubarak

Technology and the internet are two things that cannot be separated in the digital age. Both become tools that can encourage various sectors, for example the economy, communication, transportation including charity activities. Considering that Indonesia is a country that has mutual cooperation principles,...

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The Value Relevance and Subjectivity of Other Comprehensive Income

Meichyel Meichyel, Novy Silvia Dewi

This study aims to determine the effect of net income, comprehensive income, other comprehensive income, other comprehensive income with low subjectivity, and other comprehensive income with high subjectivity on stock returns. This research was conducted on infrastructure, utilities, and transportation...

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Social and Environmental Disclosure and Earning Persistence

Meliyanti Meliyanti, Nora Sri Hendriyeni

Earnings persistence occurs by several factors such as innate factors (company age, company size, competition) and discretionary factors (risk aversion, auditor quality). Other factors that can influence earnings persistence are non-financial aspects such as social and environmental. Companies that execute...

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How to Detect Tax Avoidance Through Financial Statement

Andi Dajen Nurfadhillah

The tax is a levy from the government aimed at taxpayers according to the law, and the levy is coercive that aims to cover state expenditure and the cost of developing the country and the community does not get reciprocal services directly. Taxes are a source of income for the state, whereas for companies,...

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The Role of Social Media in Business Transformation Strategies (Development and Validation of the Social Media Commerce Model)

Eliot Simangunsong, Rudy Handoko

The rise of social media in the digital era is considered important for anybody because it helps people to communicate and share information with each other online. Because it has become a necessity, it is not surprising that the number of social media users has increased. This also has an impact on...

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Crowdworking, is it Beneficial in Destination Marketing? (An Empirical Model in Tourism Destinations in Central Java)

Ratih Pratiwi, Windi NR Wardhani, Retno Kusumaningrum

With social media, the opportunities to promote the tourism destination are virtually endless. This exploratory research is examining crowd working as a new term in tourism that has not been investigated clearly and there is not much information available on it. The purpose of conducting this research...

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Determining Factors for Success of Banking Digital Transformation

Andi Ilham Said, Maria Angelita

Banking industry in Indonesia are facing a problem in the decline of their payment services customer because new financial technology companies (fintech) give continuous discount in their "Cash Burn" strategy to seize banking market. A bank in Indonesia who has seen their payment customer growth decreased,...

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Are Physical and Non-Physical Working Environment Effect Employees Productivity with Motivation as an Intervening Factor?

Siti Aisyah, Leli Deswindi, Danang Indrajaya

Productivity means as a comparison between the results achieved (output) and the overall resources used (input). Work productivity is a process to produce or increase the results of goods and services as high as possible by utilizing resources as efficiently as possible. In this study, productivity will...

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Management's Attitude Towards Risk Management is the Moderating Variable Between Management's Support and Risk Management

variable between managements support and risk management Performance

Vincent Valerian, Ronny Kountur, Yosia Moelyono

The purpose of this study is to know whether management attitudes can moderate the relationship between management support and risk management performance. Respondents from 112 companies were taken. They were the top rank risk management personal in those companies. Questionnaire was designed in collecting...

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Effect of Training and Compensation on Employee Performance: At PT. ABC NGL

Endah Nuraini, Putri Kartika

PT ABC NGL is a liquefied natural gas producing company that has management and marketing activities for liquefied natural gas to LNG buyers. In an effort to improve employee performance, PT ABC NGL, especially those in Bontang, East Kalimantan, conduct training programs in accordance with employee needs,...

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Influence of Training, Working Environment and Work Discipline on the Performance of Millennial Employees

Dewi Sabita, Endah Nuraini

This study aims to determine the effect of training, work environment and work discipline on the performance of millennial generation employees. Data collection techniques using a questionnaire distributed to 208 millennial generation employees. This research is quantitative by using multiple linear...

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The Influence of the Work Environment on the Loyalty of Millennial Employees

Denia Putri Ramadhanty, Eva Hotnaidah Saragih, Riza Aryanto

The purpose of this research is to find out the influence of work environment on the performance of millennial employees in one of the Republic of Indonesia's state ministry offices. Methods of this research is quantitative with a hypothetical testing using SPSS. The population and study sample are all...

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They are Busy, So We Need to Move: A Descriptive Study on Female Organizational Citizenship Behavior on Taking the Leadership Role in Festival Kampung Labirin

Anggun Pesona Intan Puspita

Nowadays, the development of Kampung Wisata is seen as an economic empowerment strategy from Indonesia's government. Several rural areas and suburban areas are transformed from a slump area to tourist attraction. Therefore, this initiative is taken also as an intervention strategy in community development...

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Investment Decisions and Investor Experience in Choosing Financial Technology (Fintech) Services: Peer-To-Peer Lending

Bernika Setiawan, Yanuar Andrianto, Fitri Safira

The expansion of digital technology in financial sector making the opportunity for the emergence of the products to meet people's financial needs. P2PL is one of the emergence product which present as an instrument of investment by providing loans. This research aims to describe the investor perspective...

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Effect of Work Environment, Orientation, and Experience of Internship on Successful Adaptation of Work for Fresh Graduate Generation Y New Employees

Dimas Aditya Bhakti, Annisa Dwiyanra

According to Ministry of Research, Technology and Higher Education, there are 750 million fresh graduates in every year. Survey from Monster.com in 2018 found 29% fresh graduate new employees quitted their first jobs in less than a year of joining, most of them because of under-preparedness in their...

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Combine Business Model Canvas, Blue Ocean Strategy, and Analytical Hierarchy Process to Develop Business Model of Malkita Mall Jakarta

Maria Muliana, Andi Ilham Said

In the midst of the issue of shifting the mall's function from shopping to gathering places, Malkita Mall is trying to increase occupancy so that it can increase company margins. To achieve this goal, Malkita Mall needs a new business model. The design of the business model was prepared using the Business...

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Analyzing the Importance of User Competency to the Effectiveness of Accounting Information System in Banking Sector

Ita Salsalina Lingga*

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Bandung, Indonesia
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Abstract—Information technology is developing very fast now. In this fourth Industrial Revolution, technological development plays an important role in organization. In order to be able to survive, especially in the midst of today's world that increasingly rely on information technology, every organization need Accounting Information System. As a business strategy, Accounting Information System must be supported by competent employees. In other words, without an adequate user competency it is impossible to have an effective Accounting Information System. This research aims to analyse the effect of user competency on the effectiveness of Accounting Information System. Data collection in this descriptive survey research uses questionnaires which were distributed to regional banks located in 24 provinces in Indonesia. Total 176 questionnaires were collected from manager and staff related to accounting. Analysis of data uses Smart Partial Least Square (PLS). Based on the results of this study it can be concluded that user competency affects the effectiveness of Accounting Information System. The results show that inadequate knowledge and skills possessed by the employees will give an impact to the effectiveness of the Accounting Information System. Thus, it is necessary for all banks to increase knowledge and skills of their employees as user of Accounting Information System so they are able to compete. This finding are in line with previous research and support the theory.

Keywords—user competency, knowledge, skills, accounting information system

I. INTRODUCTION

Information technology is developing rapidly especially in this era of industrial revolution 4.0. This causes an impact to all organizations from small to large scale. In order to be able to survive and compete, an organization increasingly relies on information technology especially accounting information system [1-4]. Therefore, accounting information system is designed as a competitive strategy to support business processes and operations as well as decision making.

As the main system in organization, an accounting information system aims to provide information needed by stakeholders [1,5]. In other words, accounting information system is processing data transactions into financial information, and distributing it to interested parties (stakeholders). The effectiveness of an accounting information

system can be measured by its ability to achieve organizational goals or meet user needs [3,5-8].

In reality, there are some problems in various business sectors in Indonesia due to ineffectiveness of accounting information system. These problems related to integration, reliability, flexibility, and usability. Ineffectiveness of accounting information system is affected by several factors. According to Siegel and Marconi, accounting information system are associated with social science (behavioural theory) [9]. Therefore, behavioural aspect for example user competency is one of factors that affect the effectiveness of accounting information system [10].

According to Ward and Peppard if accounting information system has a strategic role in business, then the business should develop and maintain a high level of competency in managing and using accounting information system [11]. In other words, weaknesses in each area of competency will affect the ability of accounting information system, which in turn gives impact on business operations both directly and indirectly [11].

Competency is defined as characteristics possessed and used by individuals in an appropriate and consistent manner in the context of achieving the expected performance [12]. In addition, competency is also interpreted as a combination of knowledge, skills, experience and behaviour of an individual [11]. Competency consist of knowledge and skills needed, so that someone can complete his work assignments. In line with this, Beardwell and Claydon stated that competency is the ability to apply knowledge and skills in understanding work activities [13]. The combination of user knowledge and experience are the best solution [8,14].

On of factors that cause ineffectiveness of accounting information systems is low of competency or inadequate quality of human resources [15-17]. Previous studies proved that user competency influences the effectiveness or successful implementation of accounting information system [18-22]. Survey in this research focuses on Regional Development Bank (BPD Bank) seen from integration, reliability [15,23], flexibility [24,25], and usability [26].

II. LITERATURE REVIEW

A. User Competency

Competency is a fundamental characteristic of a person or ability possessed by someone which is used to complete the task or achieve the expected performance [12,27-29]. Competency is defined as a combination of knowledge, skills, behaviours and attitudes that enable a person to do a job [13,30-32]. The combination of knowledge and skills is very important because it will determine one's success in interacting with accounting information systems [5,33].

User competency is very important because the majority of users are people who spend a lot of time communicating and collaborating in teams while using information systems or information produced by this information system [3,14,34-36]. Thus what is meant by user competency in the context of this research is a fundamental characteristic of a person especially a combination of knowledge and skills possessed by user who directly interacts with the accounting information system to enable this user to complete his task properly.

Knowledge is more clearly interpreted as something that can be learned, both in formal education and reading and observing [27,37-39] while Noe et al [31] and Stair and Reynolds [3] define knowledge as a collection of facts or information in the form of procedures needed to support task completion well.

There are two types of knowledge, namely tacit knowledge and explicit knowledge. Tacit knowledge is a knowledge that is formed through experience. It is a direct action that is not documented and generally shared through conversation, whereas explicit knowledge is a knowledge that is stored in documents such as reports and guidelines, books, magazines, journals, or other media that are generally easy to articulate and shared with other parties [30,39-41].

Furthermore, skills are defined as the ability of a person to complete certain tasks according to his expertise [27,31,42]. There are two types of skills, namely conceptual skills and technical skills. Conceptual skills are the ability to work with and through others effectively as team members, where these skills are reflected through the ability to motivate, facilitate, coordinate, lead, communicate and resolve conflicts [43]. Technical skill is the ability in terms of understanding and mastery to carry out certain tasks, which includes mastery of methods, techniques and equipment used in certain functions [30,39-42]. This technical skill is important to be owned by every employee whose job is related to information systems [3].

B. Effectiveness of Accounting Information Systems

Some experts define accounting information system as (1) data sets and processing procedures that produce information for users [6], (2) subsystems of information system that aim to collect, process and report financial information from business transactions [1], (3) a collection of human resources and equipment, designed to convert financial data and other data into information used by decision makers [2], (4) the process of collecting and processing business transaction data into a report that is useful for decision makers decisions [44], (5) systems

for collecting, recording, storing, and processing data to produce information for decision makers [5].

According to Leitch and Davis the success of a system is measured by the integration between sub-systems/components [45]. In addition, the effectiveness of a system can be measured by its ability to meet user needs, the ability to achieve goals, the ability to meet user satisfaction, and the ability to meet quality standards [3,7]. This is known as the success model of information systems.

The most important factor for the effectiveness of an accounting information system is the purpose of its system [5]. This was also stated by Boczko that the purpose of accounting information systems is to facilitate data collection, data maintenance, data management, data control and information presentation procedures [46]. In other words, the effectiveness of accounting information system is measured based on integration, reliability, flexibility, and usability.

Integration is assessed based on the integration between sub systems and systems [34,45-51]. The reliability of a system is measured by the ability of the system to function properly starting from data input, processing to produce accounting information (output) and the ability of the system to produce accurate accounting information. Flexibility is assessed from the ability of the system to adapt to the change of conditions/environment and the ability of the system to adapt to the change of needs or business [6,46,48,50,52-54]. Furthermore, usability is assessed from the ease of use and the ease of learning [50,52].

C. Effect of User Competence on the Effectiveness of Accounting Information Systems

An accounting information system can be implemented effectively if the user has the necessary and competent knowledge and skills [51,55]. In other words, the low competency of users in the form of knowledge and skills are the main factors that cause ineffective accounting information system which in turn give an impact on business performance [11]. Furthermore, Ward and Peppard noted that weakness in each area of competence related to accounting information systems will affect the ability of the accounting information system, which will give impact on business operations and ultimately affect the performance of its business [11]. The same thing was stated by O'Brien and Marakas (2010) that accounting information system will not give benefit to the organization if it is not supported by knowledgeable employees [14]. This means that an accounting information system needs a competent worker with an adequate knowledge, skills and abilities in order to work properly [56].

The above theory is reinforced by the results of previous studies. According to Daoud and Triki the competency of accounting staff influences the success of accounting information system [57]. Furthermore, Afiah and Indahwati prove that user competency influences the quality of accounting information system [20]. Likewise, Nurhayati and Mulyani [19] and Napitupulu and Dalimunthe [21] prove that user competency influences the successful application of accounting information system. The same thing was also stated by Mulyani and Enggar that manager's competency has an

impact on the quality of accounting information produced by the accounting information system [22].

Based on the theories that have been explained above and results of some previous research, it can be said that user competency influences the effectiveness of accounting information system [56]. Thus the conceptual framework of this research can be described as in figure 1.



Fig. 1. Conceptual framework.

The hypotheses proposed in this study are H1: user competency affects the effectiveness of accounting information system.

III. MATERIALS AND METHOD

This research is categorized as descriptive and explanatory research [58], which is intended to explain the causal relationship and hypothesis testing [59]. Thus this study aims to examine the influence of user competency to the effectiveness of accounting information system.

Unit of analysis in this study is regional banks (BPD Banks) in all provinces in Indonesia and unit of observation is accounting and operational division of each BPD Banks. Furthermore, the respondents in this research are head of accounting division and other related staff as users of accounting information system.

Validity testing in this research is intended to find out whether the questionnaire is able to measure the concept of its variable while the reliability testing is intended to determine the consistency of its concept measurement [60]. According to Kaplan and Saccuzzo [61], an instrument is said to be valid if validity coefficient is ≥ 0.30 , while to be reliable if reliability coefficient is > 0.70 . According to Sekaran Bougie, if Cronbach alpha coefficient < 0.6 it means that reliability is categorized as poor, then if Cronbach alpha coefficient is $= 0.7$ it means that reliability is categorized as acceptable whereas if Cronbach alpha coefficient > 0.8 it means that reliability is categorized as good [58].

Data analysis in this study uses Partial Least Square SEM (PLS SEM). The statistical hypothesis testing in this study are as follows:

- $H_0: \gamma_1 = 0$ User Competency does not affect the Effectiveness of Accounting Information System.
- $H_1: \gamma_1 \neq 0$ User Competency affects the Effectiveness of Accounting Information Systems.

IV. RESULTS AND DISCUSSION

In this research, the distribution of questionnaires was distributed to 27 Regional Development Banks (BPD Banks) from head office, branch offices to sub-branch offices. The observation units in this study are head of accounting division together with operational staff. The total number of

questionnaires distributed were 275, while return rate of questionnaires from 24 BPDs was 64% (176 questionnaires). This shows the fulfilment of minimum requirements of 30% [58,62].

Validity testing in this research uses product moment correlation while reliability testing uses Alpha-Cronbach method. Statement items are declared valid if the correlation coefficient ≥ 0.30 and statement items are declared reliable if the reliability coefficient ≥ 0.70 [61]. Data analysis shows the following results in table 1:

TABLE I. RECAPITULATION OF TEST RESULTS FOR VALIDITY AND RELIABILITY

Variable	Statement	Validity	Reliability
User Competency	Item 1	0,730	0,892
	Item 2	0,805	
	Item 3	0,775	
	Item 4	0,747	
Effectiveness of Accounting Information System	Item 5	0,696	0,914
	Item 6	0,743	
	Item 7	0,673	
	Item 8	0,726	
	Item 9	0,770	
	Item 10	0,707	
	Item 11	0,730	
	Item 12	0,704	

Before data analysis is performed, we conduct average categorization of respondent's score based on maximum and minimum score range which are divided by numbers of desired categories. If the score interval shows (1) between 1.00-1.99 it means the category is not good/bad, (2) between 2.00-2.99 it means less good, (3) between 3.00-3.99 it means average/sufficient, (4) between 4.00-5.00 it means good.

The following table 2 below presents recapitulation of respondents' responses average score of user competency dimension:

TABLE II. RECAPITULATION OF RESPONDENTS' RESPONSES AVERAGE SCORE OF USER COMPETENCY DIMENSION

No	Dimension	Real Score	Total Score	Average	% Real Score: Total	Gap %	Category
1	Knowledge	179	240	3,73	74,58	25,42	Average
2	Skills	177	240	3,69	73,75	26,25	Average
Total average		356	480	3,71	74,17	Average	
Gap				1,29	25,83		
Total				100			

Source: results of data processing

Based on table 2 it can be seen that user competency has mean score 3,71. It means that user competency is categorized as average. Therefore, in general employee competency in BPD Banks only reach average level not yet in good level.

Table 3 below presents recapitulation of respondents' responses average score regarding indicators of user

competency at 24 Regional Development Bank (BPD Banks) from all of provinces in Indonesia.

TABLE III. RECAPITULATION OF RESPONDENTS' RESPONSES AVERAGE SCORE REGARDING INDICATORS OF USER COMPETENCY AT 24 BPD BANKS

No	Indicators	Good		Average		Low		Bad		Total BPD
		Total	%	Total	%	Total	%	Total	%	
1	Explicit Knowledge	8	33	16	67	0	0	0	0	24
2	Tacit Knowledge	7	32	15	68	0	0	0	0	24
3	Conceptual skills	5	21	19	79	0	0	0	0	24
4	Technical skills	6	25	18	75	0	0	0	0	24

Based on data in table 3, it can be seen that from 24 BPD Banks being surveyed, most of BPD Banks only have employees with average competency. The details are as follows: (1) for the knowledge dimension, 16 BPD (67%) have average explicit knowledge, 8 BPD (33%) have good explicit knowledge; 15 BPD (68%) have average tacit knowledge and 7 BPD (32%) have good tacit knowledge; (2) for the skill dimensions of 19 BPD (79%) have average conceptual skills; 5 BPD (21%) have good conceptual skills; 18 BPD (75%) have

average technical skills and 6 BPD (25%) have good technical skills.

The following is a recapitulation of respondents' responses average score for each dimension of the effectiveness of accounting information system as stated in table 4 below:

TABLE IV. RECAPITULATION OF RESPONDENTS' RESPONSES AVERAGE SCORE FOR EACH DIMENSION OF THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEM

No		Real Score	Total Score	Average	% Real Score: Total	Gap %	Category
1	Integration	179	240	3,73	74,58	25,42	Average
2	Reliability	183	240	3,81	76,25	23,75	Average
3	Flexibility	172	240	3,58	71,67	28,33	Average
4	Usability	185	240	3,85	77,08	22,92	Average
Total Average		719	960	3,74	74,90		Average
Gap				1,26	25,10		
Total					100		

Source: results of data processing

Based on data in table 4, it can be seen that the effectiveness of accounting information system has a mean score of 3.74, which is in average category. It can be seen that in general the implementation of accounting information system in BPD is not effective but still in average category.

TABLE V. RECAPITULATION OF RESPONDENTS' AVERAGE SCORE RESPONSES FOR INDICATORS OF EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS AT 24 BPD

No	Indicator	Good		Average		Low		Bad		Total BPD
		Total	%	Total	%	Total	%	Total	%	
1	Integration between sub systems and system	7	29	17	71	0	0	0	0	24
2	Integration between sub systems and environment	7	29	17	71	0	0	0	0	24
3	Accounting information system functions correctly starting from inputting data, and processing to produce accounting information	12	50	12	50	0	0	0	0	24
4	Security of accounting information system functions starting from inputting data and processing to produce accounting information	7	29	17	71	1	4	0	0	24
5	The ability of the system to adapt to various needs of users	7	29	17	71	0	0	0	0	24
6	The ability of the system to adapt to changing conditions or environment	5	21	19	79	0	0	0	0	24
7	easy to use	10	42	14	58	0	0	0	0	24
8	easy to learn	8	33	16	67	0	0	0	0	24

Based on the data in table 5 it can be seen that from 24 BPD surveyed, the effectiveness of AIS implementation in general was categorized as average. The details are as follows: (1) for integration dimensions of 17 BPD (71%) have average integration between sub-systems and system and 7 BPD (29%) have good integration between sub-systems and system; 17 BPD (71%) have average integration between sub-systems and environment and 7 BPD (29%) have good integration between sub-systems and environment; (2) for reliability dimensions of 12 BPD (50%) have average security of accounting information system in terms of functioning correctly starting from inputting data, and processing to produce accounting information (output); 12 BPD (50%) have good security of accounting information system in terms of functioning properly starting from inputting data, processing to produce accounting information (output); (2) for reliability dimension as many as 12 BPD (50%) have average accounting information system in terms of functioning correctly starting from data input, processing to produce accounting information (output) and 12 BPD (50%) have good accounting information system in terms of functioning properly starting from data input, processing to produce accounting information (output); then 17 BPD (71%)

have average security of accounting information system functions starting from inputting data, processing to produce accounting information (output) and 7 BPD (29%) have good security of accounting information system functions starting from inputting data, processing to producing accounting information (output); (3) for flexibility dimension 17 BPD (71%) has average ability of accounting information system to adapt to various needs of user and 7 BPD (29%) have good ability of accounting information system to adapt to various needs of user; and 19 BPD (79%) have average ability of accounting information system to adapt to changing conditions or environment and 5 BPD (21%) have good ability of accounting information system to adapt to changing conditions or environment; (4) for usability dimensions 14 BPD (58%) have accounting information system that is quite easy to use and as many as 10 BPD (42%) have accounting information system that is very easy to use; 16 BPD (67%) have accounting information system that is quite easy to learn and 8 BPD (33%) have accounting information system that is very easy to learn.

Figure 2 below describe measurement model of latent variable (user competency) which is reflected in two dimensions and four indicators.

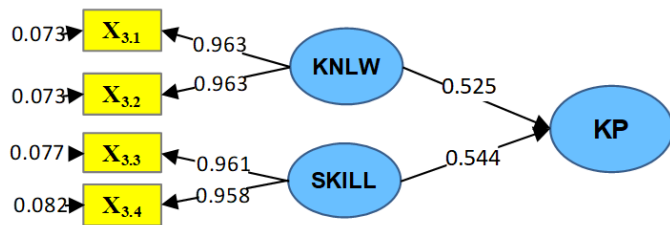


Fig. 2. Measurement model of user competency variables.

The results of data analysis using first order confirmatory factor analysis are presented in table 6 below:

TABLE VI. SUMMARY OF FIRST ORDER VALIDITY TEST MEASUREMENT MODEL OF USER COMPETENCY VARIABLES

No.	Indicator	Loading Factor	CR	AVE
1	Explicit knowledge	0,963	0,962	0,927
2	Tacit knowledge	0,963		
3	Conceptual Skills	0,961	0,959	0,921
4	Technical Skills	0,958		

Source: data that has been processed

Based on table 6 above, loading factor value for each indicator shows more than 0.50. It can be concluded that all indicators are valid. From composite reliability (CR) value for each dimension > 0.70 , it can be concluded that all indicators are reliable. From loading factor value of knowledge dimension, it can be seen that tacit knowledge and explicit knowledge both equally strong in reflecting knowledge dimension. Furthermore, based on average variance extracted (AVE) value 0.927, it can be concluded that 92.7% of information contained in each indicator can be reflected through knowledge dimension.

Likewise, from loading factor value of skill dimension, between two dimensions, conceptual skills provide greater contribution than technical skills. Furthermore, based on average variance extracted (AVE) value 0.921, it can be concluded that 92.1% of information contained in each indicator can be reflected through skills dimension.

The following Table 7 presents measurement model of user competency variable using second order analysis with formative model.

TABLE VII. SUMMARY OF SECOND ORDER VALIDITY TEST MEASUREMENT MODEL OF USER COMPETENCY VARIABLE

Dimension	Regression Coefficient	t-value	R ²
Knowledge	0,525	32,46	0,948
Skill	0,544	15,59	

Based on table 7 above, it can be seen that t-value of each dimension is greater than 1.96. It shows that both dimensions are significant in forming latent variables (user competency). From R² value of 0.948 it can be seen that both dimensions

contribute 94.8% in forming latent variables (user competency). Between two dimensions, skills dimension provides greater contribution in forming latent variable (user competency) than knowledge dimension.

V. CONCLUSION AND SUGGESTIONS

A. Conclusion

Based on finding results it can be concluded that user competency influences the effectiveness of accounting information system. This finding results support the theory. Ineffectiveness of accounting information system due to not being fully supported by employees who have adequate knowledge and skills.

B. Suggestions

Some suggestions to improve user competency include:

- Conduct an HR placement appropriately in the accounting department. Therefore, they must have an educational background in accounting and have adequate knowledge regarding accounting information system. Knowledge enhancement is carried out through higher level of study programs in the field of accounting as well as training related to accounting information system both for employees with accounting and non-accounting backgrounds.
- Improve conceptual and technical skills for employees in accounting and operational division through ongoing training regarding information technology so that employees are able to use accounting information system effectively.

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