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Characteristics that Affect the Quality of Accounting Information (Study on SIPBOS in the Bandung City Education Office Area)

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A R T I C L E I N F O

Kata Kunci: Information Technology, User Competence, Quality of Accounting Information

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A B S T R A C T

This study aims to determine the magnitude of the influence of information technology and user competence on the quality of accounting information. The methods used are descriptive and associative methods, using questionnaires. The respondents in this study were treasurer employees and financial staff of the Bandung State High School school who used SIPBOS, the technique used in the sample selection was saturated sampling with a total sample of 54 respondents. The data analysis method is SEM (Structural Equation Modeling) analysis, using the SmartPLS 4.0 program, the results of the study show that information technology does not partially affect the quality of accounting information, while the competence of users has a positive and significant effect on the quality of accounting information.

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INTRODUCTION

A real effort to realize transparency and accountability in the management of the School Operational Assistance fund is to submit an accountability report in the form of a financial report. In the education sector, the school itself is in charge of making financial reports, because schools are agencies that are directly related to the management of these funds. The central BOS management accountability report is reported to the Ministry of Education, Culture, Research and Technology, and the BOPD accountability report is reported to the Regional Government through the Education Regional Work Unit which will later be included in the Regional Device Financial Reports.

Therefore the accounting information presented must be quality information. Unfortunately, the average compliance with accountability reports in West Java is still low. From the bos.kemendikbud.go.id page, it is known that up to the reporting stage 1 of 2021 there are still many schools that have not provided accountability reports. It was recorded that from Phase 1 of 2019 alone, out of a total of 29,012 targeted schools that had reported accountability by the specified time limit, only 17,083 schools had reported, the remaining 11,929 schools had not reported. Then for stage 2 reporting in 2019 with a total of 29,011 target schools, only 14,670 schools had reported and 14,670 other schools had not reported.

The average school report compliance increased in stage 1 of 2021 with a total of 26,619 target schools, of which 18,730 schools had reported and there were still 7,889 schools that had not reported. Information systems have a very important role in relation to accounting information systems. So the information technology used must be up to date technology so that the information produced is more efficient. The role of information technology is very large to support the smooth running of the system (Tawaqal and Suparno, 2017). For this reason, organizations that have implemented information technology in their information systems are superior because they can provide information quickly and precisely. (Murhada and Giap, 2011: 144).

Previous research has proven the effect of information technology on the quality of accounting information, Shita Tiara (2019) found that information technology has a significant effect on the quality of accounting information. Because technology has developed from time to time along with the times. SIP-BOS is an information system created to assist schools in making RKAS submissions, and compiling quarterly reports on the use of BOS funds to make it easier to control schools that have received distribution of BOS funds, in the framework of orderly administration of regional asset management, especially in relation to procurement of goods areas through BOS funds.

Accounting information generated from a system using information technology requires human resources to control the system. So it takes people who are experts in their fields who can operate and understand well the system used so that they can produce accounting information that can be used in making decisions in order to improve school performance. In this case the competence of the user plays an important role, because it is often found in the field that the

resulting information is inaccurate because the user does not have sufficient competence to operate a computer technology-based system optimally.

As quoted from the Liputan6.com page, according to the Head of the Evaluation Subdivision of the Directorate General of Early Childhood Education, Basic Education, and the Ministry of Education and Culture, the Katman schools had not correctly inputted data related to BOS funds, such as teacher allowances, determination of infrastructure and facilities, or other funds at Dapodik. He pointed out that there are still many schools that input data haphazardly (originally) so that the accuracy is only below 60%. Then the accuracy of account data at Dapodik and the Provincial Government is also not the same, so it needs to be re-verified. Good user competence will encourage users to use accounting information systems so as to make accounting information systems better and more successful (Nurhayati and Mulyani, 2015).

In accounting information systems, user competence plays an important role, so experts in accounting information systems are needed who understand and can operate the system properly in order to produce quality accounting information (Jansen et al, 2018). Previous research has proven the effect of user competence on the quality of accounting information, Andi Azzah Azizah et al (2021) found that user competence has a positive and significant effect on the quality of accounting information.

The results of research on the influence of information technology and user competence on the quality of accounting information still produce inconsistent findings (See for example I Gusti Pandu Permana, 2022), (Erwin Febriansyah, 2020), (Shita Tiara, 2019), (Nova Evania, 2016) . So there is a need for further research on the influence of information technology and user competence on the quality of accounting information.

In this study, the researchers aimed to reexamine the effect of information technology and user competence on the quality of accounting information.

THEORETICAL REVIEW

Information Technology

According to Rintho (2018: 3) information technology is "a technology related to managing data into information and the process of distributing that data or information within the limits of space and time". Information technology is all facilities in the form of hardware or software that can improve the quality of information and its use is expected to help users of information technology in completing their tasks. Shita Tiara's research (2019) found that information technology has a significant effect on the quality of accounting information.
H1: There is an influence of information technology on the quality of accounting information

User Competency

According to Bandura in Tata Sutabri (2013: 76) the competence of computer users is defined as: "User competence is the belief of someone who has the ability to operate a computer that is used by motivation and behavior." With a good understanding of the user, the flow of information will be conveyed and

interpreted properly, and it is hoped that the quality of the information produced will also be good. The application of an accounting information system can consider the competencies applied so that it can be useful according to the tasks and abilities of the user. Andi Azzah Azizah's research et al (2021) found that user competence has a positive and significant effect on the quality of accounting information.

H2: There is an influence of user competence on the quality of accounting information

Accounting Information Quality

According to Azhar Susanto (2017: 12), the quality of accounting information is as follows: "Integrated and harmonious between the components of the accounting information system which include hardware, software, brainware, procedures, databases, computer networks and data communication." The quality of accounting information is data that has been processed through a process into a form that is more valuable and useful for those who receive it and can be used as a basis for making decisions both now and in the future and is very important for interested parties in making decisions.

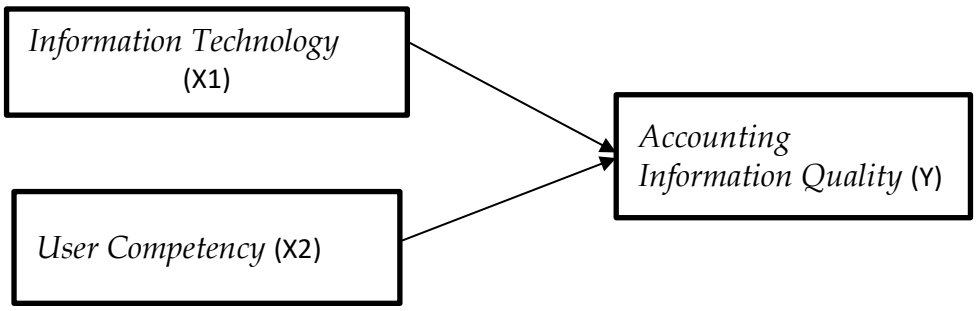

Figure 1. Conceptual Framework

METHODOLOGY

The study was conducted using a questionnaire distributed in the area of the Bandung City Education Office, with the operational limitations of the research subjects namely treasurers and financial staff in all Bandung City Public High Schools using SIPBOS. The sample collection method used in this study was saturated sampling because the population was less than 100, so the entire population was sampled, namely 27 public high schools in Bandung and 2 respondents representing each school, 54 samples were obtained. The data analysis method used in this study is SEM (Structural Equation Modeling) analysis, using the SmartPLS 4.0 program.

RESULTS

Evaluation of the Measurement Model (Outer Model)

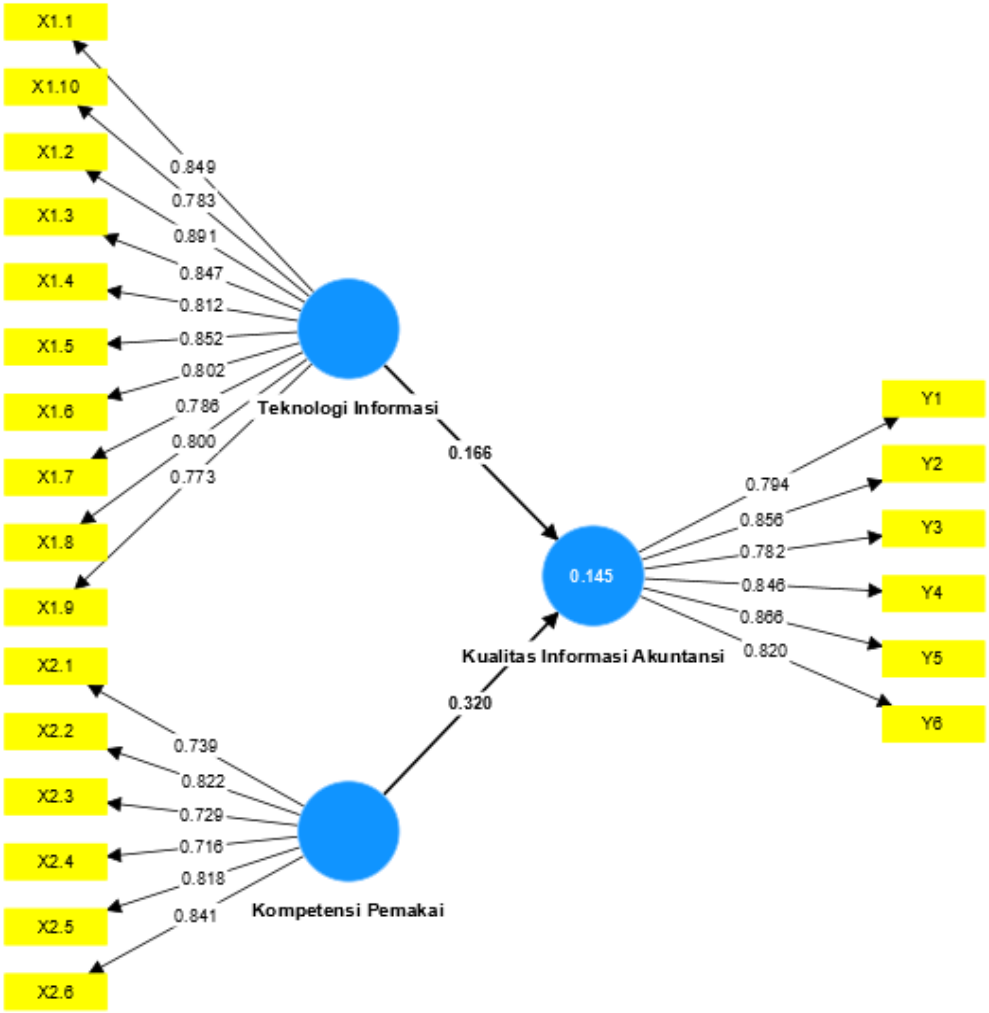

Figure 2. Result *Outer Model*

Construct Validity Test

Table 1. Value *Outer Loading*

Indicator	Variable		
	Information Technology (X1)	User Competency (X2)	Accounting Information Quality (Y)
X1.1	0.849		
X1.2	0.783		
X1.3	0.891		
X1.4	0.847		
X1.5	0.812		

X1.6	0.852		
X1.7	0.802		
X1.8	0.786		
X1.9	0.800		
X1.10	0.773		
X2.1		0.739	
X2.2		0.822	
X2.3		0.729	
X2.4		0.716	
X2.5		0.818	
X2.6		0.841	
Y1			0.794
Y2			0.856
Y3			0.782
Y4			0.846
Y5			0.866
Y6			0.820

Outer Loading explains how much the indicator relates to each construct. Table 1 shows that all indicators have outer loading with a value of > 0.5. Which means that all indicators are valid because the outer loading value meets the criteria. According to Ghozali and Latan (2015: 74) apart from measuring outer loading, an average variance extracted (AVE) value is needed to test convergent validity.

Table 2. Value AVE

	Composite Reliability	***Average Variance Extracted (AVE)***
Information Technology (X1)	0.954	**0.673**
User Competency (X2)	0.902	**0.607**
Accounting Information Quality (Y)	0.954	**0.686**

Based on table 2, the AVE values for the three constructs already have values > 0.5. This means that the three constructs above are categorized as valid. These results are in accordance with the opinion of Ghozali and Latan (2015: 115) on the AVE value produced by all reflective constructs above > 0.5.

Discriminant Validity

Table 3. Cross Loading Factor

Dimensions	Variable		
	Information Technology (X1)	User Competency (X2)	Accounting Information Quality (Y)
X1.1	0.849	0.224	0.188
X1.2	0.891	0.091	0.140
X1.3	0.847	0.159	0.163
X1.4	0.812	0.141	0.153
X1.5	0.852	0.051	0.252
X1.6	0.802	0.026	0.193
X1.7	0.786	0.159	0.022
X1.8	0.800	0.138	0.085
X1.9	0.773	0.084	0.181
X1.10	0.783	0.215	0.134
X2.1	0.086	0.739	0.177
X2.2	0.234	0.822	0.290
X2.3	0.292	0.729	0.323
X2.4	-0.024	0.716	0.129
X2.5	-0.002	0.818	0.289
X2.6	-0.015	0.841	0.292
Y1	0.136	0.352	0.794
Y2	0.152	0.205	0.856
Y3	0.174	0.219	0.782
Y4	0.168	0.302	0.846
Y5	0.266	0.268	0.866
Y6	0.149	0.320	0.820

Based on table 3 above, it can be seen that each indicator on the research variable has the largest cross-loading value on the variable it forms compared to the cross-loading value on other variables. These results are in accordance with the opinion of Ghozali and Latan (2015: 38) the Loading Factor value in the intended construct must be greater than the loading factor value with other constructs. According to Ghozali and Latan (2015: 39) another method for assessing discriminant validity is to compare the square root of the average variance external (AVE) for each construct with a correlation between constructs and other constructs in the model. The model has sufficient discriminant validity if the AVE root for each construct is greater than the correlation between the construct and the other constructs.

Table 4. Correlation Results Between Constructs

	Information Technology (X1)	User Competency (X2)	Accounting Information Quality (Y)
Information Technology (X1)	1.000	0.144	0.212
User Competency (X2)	0.144	1.000	0.344
Accounting Information Quality (Y)	0.212	0.344	1.000

Based on the output analysis, it was found that the latent variable correlation value was greater than the square root value of AVE.

Table 5. Correlation Variable Latent Value, AVE and Square Root AVE

	TI (X1)	KP (X2)	KIA (Y)	AVE	Square root AVE
TI (X1)	1.000	0.144	0.212	0.673	0.820
KP (X2)	0.144	1.000	0.344	0.607	0.779
KIA (Y)	0.212	0.344	1.000	0.686	0.828

Thus, the three constructs are stated to meet the criteria of the opinion of Ghozali and Latan (2015: 39) the AVE roots for each construct are greater than the correlation between constructs and other constructs.

Reliability Test

Table 6. Result Composite Reliability

	Composite Reliability	*Average Variance Extracted (AVE)*
Information Technology (X1)	**0.954**	0.673
User Competency (X2)	**0.902**	0.607
Accounting Information Quality (Y)	**0.954**	0.686

Based on the presentation above, it can be seen that the composite reliability value of all research variables is > 0.7. These results indicate that each variable meets composite reliability, so it can be concluded that all variables are

categorized as reliable and are in accordance with the composite reliability value > 0.7 (Ghozali and Latan, 2015:75)

Structural Model Evaluation (Inner Model)

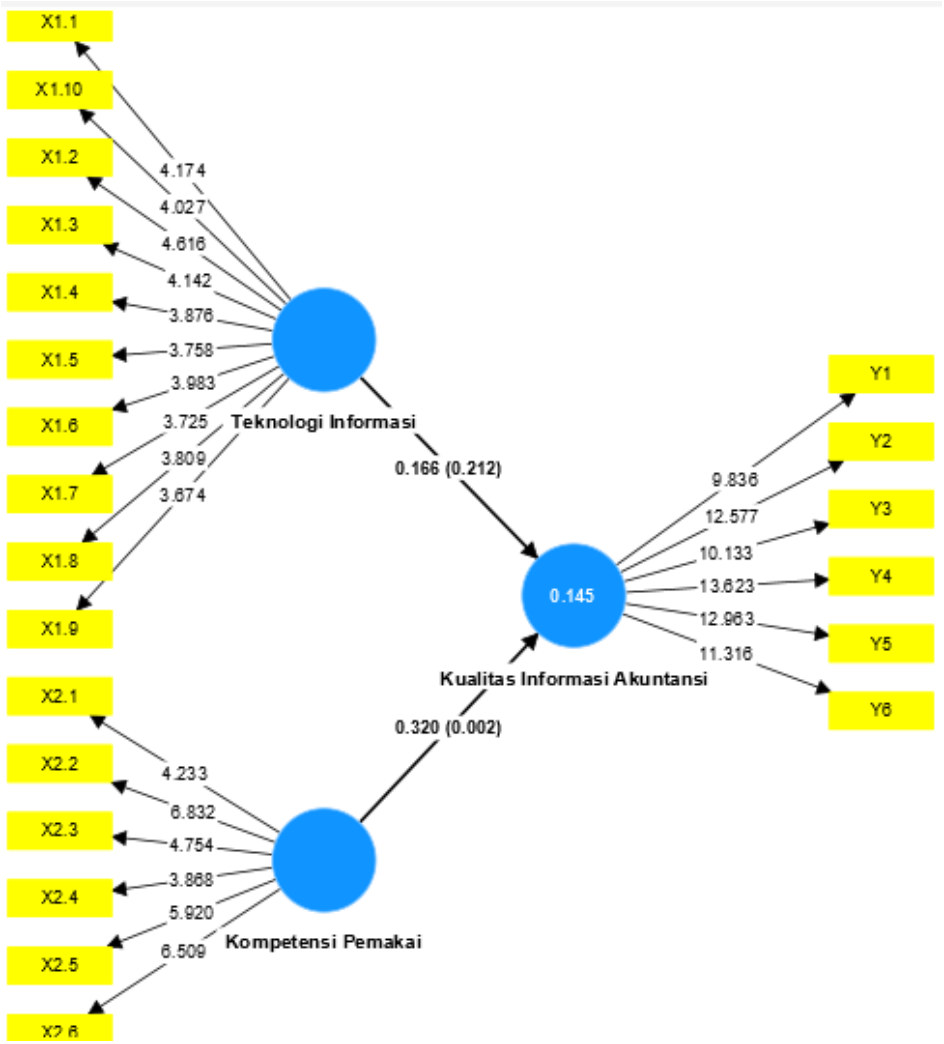

Figure 3. Inner Model Test Results

R-Square

The Coefficient Determinant (R-Square) is used to calculate how much the endogenous variables are influenced by other variables. According to Ghozali and Latan (2015: 78) stated R-Square is the coefficient of determination in endogenous constructs which are classified into 3 where 0.75 is a strong model, 0.50 is moderate and 0.25 is weak.

Table 7. Result *R-Square*

	R-Square	R-Square adjusted
Accounting Information Quality	0.145	0.112

Based on the table, the R-Square value for the quality of accounting information is 0.145, which means that information technology and user competency variables can influence 14.5% on the quality of accounting information and 85.5% are influenced by other variables not present in this study.

Path Coefficient Test

Table 8. Nilai Path Coefficient

	Original sample (O)	*Sample mean* (M)	*Standard deviation* (STDEV)	*T statistics* (|O/STDEV|)	*P values*
X1 -> Y	0.166	0.174	0.207	0.800	0.212
X2 -> Y	0.320	0.357	0.114	2.811	0.002

In the Path Coefficient results above it is known that the influence of information technology (X1) on the quality of accounting information (Y) has a P-Values of 0.212 > 0.05 and has a significant value indicated by a T-Statistic value of 0.800 < 1.96 (t -table) and the Original Sample value is 0.166. then hypothesis 1 is rejected because the T-Statistic value is smaller than the t-table of 1.96 (Ghozali and Latan, 2015: 42). Then, it is known that the influence of user competence (X2) on the quality of accounting information (Y) has a P-Values of 0.002 > 0.05 and has a T-Statistic value of 2.811 > 1.96 (t-table), as well as the original sample- is 0.320. then hypothesis 2 is accepted because the T-Statistic is greater than the t-table of 1.96 (Ghozali and Latan, 2015: 42).

Hypothesis testing

Based on the results of the data processing above, these results can be used to answer the hypothesis in this study. Hypothesis testing in this study was carried out by looking at the T-Statistics and P-Values

Table 9. *T-Statistic dan P-Values*

Hypothesis	Influence	Koefisien jalur	*T-Statistic*	*P-Values*	Results
H1	Information Technology → Accounting Information Quality	0.166	0.800	0.212	Rejected
H2	User Competency → Quality of Accounting Information	0.320	2.811	0.002	Be accepted

DISCUSSIONS

Information Technology with Accounting Information Quality

Based on the Path Coefficient Test, where the results of the first hypothesis test have a P-Values of 0.212 greater than the alpha level of 0.05 and the T-Statistic value is 0.800 with a t-table limit > 1.96. Because the value of the T-Statistic is smaller than the t-table, this means that there is no partial significant effect between the information technology variables on the quality of accounting information in Public Senior High Schools in the Bandung City Education Office. Based on these results, the amount of influence exerted was only 16.6%. This shows the use of technology that is not optimal. Based on the respondent's answer data, the information in the BOS management information system cannot be connected to other applications. Besides that, when this research was carried out, the use of the SIPBOS application program was in a transition period from SIPBOS to ARKAS.

User Competence with the Quality of Accounting Information

Based on the Path Coefficient Test, where the results of the second hypothesis test have a P-Values of 0.002 which is smaller than the alpha level of 0.05 and the T-Statistic value is 2.811 with a limit value of t-table> 1.96. Therefore, there is a partially significant influence between the variable user competence on the quality of accounting information on the BOS fund management information system (SIPBOS) in SMA Negeri Bandung Education Office. Based on these results, user competence has a positive and significant effect on the quality of accounting information with the magnitude of the influence exerted by 32%. This shows that the treasury staff and financial staff at the school are people who are competent in their jobs.

CONCLUSIONS AND RECOMMENDATIONS

Based on the data obtained as well as the analysis and discussion that has been carried out in the previous chapters, it can be concluded that:

1. Information technology has no effect on the quality of accounting information with only 16.6% influence.
2. User competence has a positive and significant effect on the quality of accounting information with a magnitude of 32%.

As for the recommendations from researchers, it is hoped that in order to improve the quality of accounting information, the Ministry of Education and Culture needs to pay attention to information technology, especially applications for making accountability reports that can be connected to other applications so that the system used can be used more effectively. Treasurers and financial staff at Public High Schools, especially in the Bandung City Education Office, should be able to improve the competence of system users, either by recruiting employees with backgrounds from IT and Accounting, or involving their employees for training and other developments, which aim to increase knowledge, expertise and skills in carrying out their duties.

FURTHER STUDY

This research has several limitations, including the following:

1. This study only uses public high schools in the Bandung City Education Office area.
2. This study only uses 2 independent variables so knowledge of the factors that influence the quality of accounting information is limited

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