

# CHAPTER 1

## INTRODUCTION

### **A. Research Background**

The world of accounting had always been full of the complexities that accountants must go through in the financial reporting process, in carrying out their performance, accountants as individuals have limited capacity and capability, in addition they also often experience various kinds of pressures that can cause a reduction in the quality of corporate financial reporting. However, due to the increasingly rapid development and technological evolution, supported by the insistence of public needs for the availability of information that is increasingly increasing, has enabled the development of innovations that can help ease the workload of accountants, namely the accounting information system.

Corporations, as profit-oriented economic entities generally have an internal control system in place to ensure the achievement of established goals and objectives, one of the company's commitments that has often been a priority is to provide quality financial information for internal and external parties of the company as input in the process of making economic decisions. This financial reporting is supported by several factors that are crucial in its implementation, including professional human resources, and adequate financial information system facilities, including accounting information systems.

The needs of information of users of accounting information systems can fulfilled faster, more accurately and the risk of errors is relatively small, because the number government agencies and private companies are using computer services to process accounting data as

computer technology develops is growing rapidly. Sri Dewi and Ni Luh (2012: 2) state that the implementation of computer-based accounting information systems in public institutions will allow awareness of organizational problems, strategies and policies to achieve the proposed goals and the utilization of public funds, each a critical evaluation of the actual situation<sup>1</sup>. In its application, a computer-based accounting information system can help process financial data into information for those who need it.

Bodnard and Hopwood (2006: 3) state that an Accounting Information System (AIS) is a collection of resources, such as people and equipment designed to convert financial data and other data into information<sup>2</sup>. Only one component of the accounting information system is technology. Grande (2011) states that the accounting information system (AIS) is a tool that is included in the field of Information Technology and Systems (IT), which is designed to assist in processing and controlling topics related to the field of financial economics<sup>3</sup>. Handojo, et al (2004) stated that the purpose of developing an Accounting Information System (AIS) is to add value to the company, namely to produce accurate, timely information, the application of Accounting Information Systems that improve quality and reduce costs, increase appropriate decision making and improve knowledge (knowledge sharing)<sup>4</sup>.

In processing information systems effectively into valuable resources, the development of accounting information systems would be better to use computers. Aviana (2012) states a computerized accounting information system is an accounting information system where

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<sup>1</sup> Sri Dewi Ni Luh (2012) Pengaruh Pemahaman Akuntansi, Pemanfaatan Sistem Informasi Akuntansi dan Sistem Pengendalian Internal terhadap Kualitas Laporan Keuangan

<sup>2</sup> George H. Bodnar, William S. Hopwood (2006) Accounting information systems Rv 657.0285 BOD a

<sup>3</sup> Grande (2011) The impact of Accounting Information Systems (AIS) on performance measures: empirical evidence in Spanish SMEs

<sup>4</sup> Handojo, Andreas., Maharsi, Sri., dan Aquaria Go Ornella. 2004. Pembuatan Sistem Informasi Akuntansi Terkomputerisasi Atas Siklus Pembelian Dan Penjualan Pada CV.X. Jurnal Informatika 5(2)

all transaction processes are carried out or computerized and centralized, both for input, process and output data. The advantage of a compensated accounting information system is an increase in the speed of accuracy of accounting information data processing.

By implementing an effective and efficient accounting information system, data storage, data processing, presentation, analysis and financial reporting processes will take less time, and in addition to facilitating management workloads, accounting information systems can also carry out various tasks at the same time with speed and high accuracy. Accounting information systems can improve performance and enable various activities to be carried out quickly, precisely and accurately, which in turn will increase productivity. The presence of an accounting information system in order to be effective in an organization must be supported by three elements namely the technical, organizational and cultural aspects of Astuti (2008)<sup>5</sup>.

DJP information technology development began in the early 1990s, namely by implementing the New Payment Control System (NPCS) which functions to oversee and evaluate tax payments. In 1994, the Tax Information Information System (SIP) and SIPMOD (SIP Modification) were introduced to replace the NPCS<sup>6</sup>.

Along with the development of information technology and to further improve performance, and to improve the ability to process information and ensure the security of stored information, the SIDJP (Directorate General of Tax Information System) application since 2004 has replaced SIP and SIPMOD developed in database software as a database processing standard.

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<sup>5</sup> Astuti, Tri. 2008. Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap. Kinerja Individu. Malang: Universitas Brawijaya Malang.

<sup>6</sup> Saputra et al (2014) Jurnal Perpajakan Vol. 3 No. 1 November 2014

(Lestari et al, 2013: 2) The variable of effectiveness of a computer-based information system can be assessed from 6 indicators<sup>7</sup> and, then the writer of this research will add 2 more indicators, namely the accuracy and quality of information taken from Pitria's research (2013)<sup>8</sup>.

Bodnard and Hopwood (2006: 459-460) state that measures of effectiveness in applying computer-based accounting information systems are data security, time, accuracy, relevance, variation of reports, physical comfort<sup>9</sup>. Data security is a system that has the ability to maintain data security to avoid irresponsible externals such as hackers.

The time variable is also highly considered by the users of the system because the faster the system can complete a task, it means the faster the user of the system gets the results. The accuracy variable is the level of accuracy in a data analysis is very necessary because the higher the level of accuracy, the results of the analysis will be more accurate or the error rate will be smaller and the better the quality of information. Relevance variable is the level of relevance of the output of the system, especially in the recording of data, data analysis, data presentation, system to system users and others, which determine the quality of information to be used in making decisions. Variable of report variations present variations of financial statements, the system must be able to make reports that are varied and in accordance with the needs or requirements of users of the report. Physical comfort is the supportive work environment, professional human resources supported with good working environment can result in better performance.

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<sup>7</sup> Lestari et al (2013) Sistem Informasi Akuntansi (Beserta Contoh Penerapan Aplikasi Sia Sederhana Dalam UMKM)

<sup>8</sup> Pitria (2013) Pengaruh Sistem Informasi Akuntansi dan Pengendalian Internal terhadap Kinerja Karyawan PT. Beton Elemen Persada

<sup>9</sup> George H. Bodnar, William S. Hopwood (2006) Accounting information systems Rv 657.0285 BOD a

Kantor Dinas Pelayanan Pajak kabupaten Cilacap is one of the government agencies that uses a computer-based accounting information system since the beginning of the operation. The accounting information system used is using the SIDJP taxation information system. This information system can monitor and assist the performance process to improve the quality of service. Another advantage of this information system in its implementation is more effective, in this information system there are automated templates that exist in the system and the calculations are more accurate than the manual system.

From the results of the interview, the Cilacap Regency Tax Office still has problems in the human resource aspect and infrastructure that do not meet the data processing system specifications either in the form of calculations or computer-based transactions which are later expected to make data presentation more accurate. These constraints can cause delays in processing financial information.

Limitations that have will affect the application of computer-based accounting information systems in terms of data security, time, accuracy, relevance, variation of reports, physical convenience, accuracy and quality of information. The effectiveness of the application of computer-based accounting information systems that are applied by government agencies is very important, because that is why government agencies can measure the success of the information system that is applied.

Based on the explanations that are described above, as well as various inconsistencies in previous studies regarding the application of computer-based accounting information system, has motivated the author to conduct a more comprehensive assessment related to the effectiveness of computer-based accounting information systems.

## **B. Research Question**

Based on the descriptions in the previous section, we can identify several significant issues that are currently being faced by the majority of the organizations and work environments:

- Does the Effectiveness of Computer-based Accounting Information System has positive effect on Employee Performance?
- Does Information Technology has positive effect on the Employee Performance?

## **C. Research Purposes**

The research purposes are to have empirical evidence of:

1. the Effectiveness of Computer-based Accounting Information System has positive effect on Employee Performance
2. Information Technology has positive effect on the Employee Performance

## **1.4 Significances of the Study**

### **1.4.1 For the Author**

This study increases the knowledge and insight of the author, and provides a clearer picture about the computer-based accounting information system sector and as an implementation of the knowledge taught according to lectures and realize it in the form of a thesis. This knowledge will be extremely beneficial in the future because the majority of work environments today (markets, office, organization etc) rely on modern equipments, and because we are entering a digital age where the demand of information is extremely high.

### **1.4.2 For the Institution/organization of the Population**

The results of this study are expected to provide beneficial or useful information and an overview of the effectiveness of the application of computer-based accounting information systems in financial reporting at the tax office concerned, and can be an additional input in making decisions related to providing training specifically about computer-based accounting information systems for office employees at the organization.

### **1.4.3 For Other Writers and for the Field of Sciences**

#### **1.4.3.1 Theoretical**

The author hopes the results of this study can contribute ideas, inspiration or input for those people who need it, both academic and non-academic interests or to enhance the development of knowledge relating to the effectiveness of computer-based accounting information systems in organizations / companies that implement them.

The author also hope that this research may become a study material for anyone that have interests in it as the topic of this research is extremely important for those people who want to work in an environment where the technologies are integrated. Technologies will play a vital role in running workplaces because its keeping the business organized because it helps in building, delegating, reviewing, and assessing a task.

#### **1.4.3.2 Practical**

The author expects that the results of this study can provide an overview and contribution to all parties concerned to improve the quality of understanding and become a reference material in the formulation and implementation of policies regarding computer-based financial information systems in organizations.

The author hopes that this study can provide advices for companies in facing the many challenges for a business is to satisfy its employees in order to cope up with the ever changing and evolving environment and to achieve success and remain in competition. In order to increase efficiency, effectiveness, productivity and job commitment of employees, the business must satisfy the needs of its employees by providing good working conditions.