

## Designing Quality Accounting Information Towards Global Business Development

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### Abstract

The role of Management in making Strategic Information System designs according to the company's vision is an advantage that must always be improved by providing totality awareness of all stakeholders of the importance of sustainable Information Planning to respond to global challenges. Accounting Information is an output for companies in the financial sector that is influenced by business strategy and internal control. This study provides a critical analysis of how business strategy, internal control, and human resource professionalism affect accounting information. The linear regression analysis test is a measuring tool for whether the dependent variable is influenced by the three independent variables. The research uses quantitative statistical methods with SPSS version 21. The results of the hypothesis test explain that business strategy has a significant positive effect on the quality of accounting information. Internal control has a significant positive effect on the quality of accounting information and HR professionalism has a significant positive effect on the quality of accounting information.

**Keywords:** Business Strategy, Internal Control, HR Professionalism, Accounting Information.

### Abstrak

Peran Manajemen dalam membuat rancangan Sistem Informasi Strategis sesuai visi perusahaan merupakan keunggulan yang harus selalu ditingkatkan dengan memberikan kesadaran totalitas seluruh pemangku kepentingan akan pentingnya Perencanaan Informasi yang berkelanjutan untuk menjawab tantangan global. Informasi Akuntansi merupakan keluaran bagi perusahaan di bidang keuangan yang dipengaruhi oleh strategi bisnis dan pengendalian internal. Studi ini memberikan analisis kritis tentang bagaimana strategi bisnis, pengendalian internal, dan profesionalisme sumber daya manusia mempengaruhi informasi akuntansi. Uji analisis regresi linier merupakan alat ukur apakah variabel dependen dipengaruhi oleh ketiga variabel independen. Penelitian ini menggunakan metode statistik kuantitatif dengan SPSS versi 21. Hasil uji hipotesis menjelaskan bahwa strategi bisnis

berpengaruh positif signifikan terhadap kualitas informasi akuntansi. Pengendalian intern berpengaruh positif signifikan terhadap kualitas informasi akuntansi dan profesionalisme SDM berpengaruh positif signifikan terhadap kualitas informasi akuntansi.

**Kata Kunci:** Strategi Bisnis, Pengendalian Internal, Profesionalisme SDM, Informasi Akuntansi

## Introduction

Strategic planning in the field of information systems is needed to ensure the success of an organization in meeting the needs for the most appropriate information systems and technologies now and in the future. Making an information system that is not planned and well-managed, will have a very detrimental impact on the company. A very dangerous impact is if there is a decrease in trust in the information system. If the information resulting from data processing cannot be trusted, it means that the system in question cannot be used within the organization, because it can endanger the decision-making process for management.

With the strategic planning of information systems that are mature and precise, it will produce a flow of information that is good, precise, and to the needs of the company. So that it will support every business function that exists within the company's organization to carry out its activities and place the company in a superior position in the existing business competition.

The condition of Information Systems Strategic Planning in Indonesia is still very underdeveloped. Many organizations in Indonesia develop information systems without conducting Information Systems Strategic Planning. The organization develops Information Systems only with the help of internal IT staff, as well as direct (external) vendors.

Strategy is 'the direction and scope of an organization over the long-term, which achieves advantage in a changing environment through its configuration of resources with the aim of fulfilling stakeholder expectations'. In its determination of the long-term direction of an organization, the strategy involves the interplay of three elements: the organization's external environment, its resources, and its objectives (in meeting the expectations of its stakeholders). Operations management is principally concerned with organizational resources.

Phenomena that occur in connection with internal control in organizations in Indonesia are related to confidentiality and information security issues, there are still leaks and leakage of tax information by certain parties (Susilo Bambang Yudhoyono, 2013). Ronny F Sompie, 2013 (Head of the Public Relations Division of the POLRI Police) said that the BSM internal team had found irregularities in the distribution of credit of 102 billion which were not by internal regulations. Furthermore, Yenti Ganarsih (2011) states that the rise of banking crimes that have occurred recently is evidence of weak internal bank supervision, both by Bank Indonesia and Indonesian banking management, such as not carrying out periodic inspections and giving too much trust/authority to bank officers.

Laudon and Laudon (2006: 86) business strategy is a set of activities and company decision-making and determines (1) the production of goods and services; (2) the industry in which the company competes; (3) competitors, suppliers, and customers of the company; (4) the company's long-term goals. Lewis et al, (2004: 126). The development of a business strategy is formulated by individuals who are most familiar with the operation of the business unit. From the opinion above, it can be said that business strategy is the company's activities

and decisions in identifying and communicating effective long-term plans for the organization (Pauline Weetman, 2008; John Ward and Elizabeth Daniel, 2003).

Laudon and Laudon (2006: 86) describe three levels of business strategy: (1) business. The single company producing a range of related products and services; (2) company. Establish a business setting, multidivisional only company; (3) industry level: a collection of companies that make up the environmental industry or ecosystem. Chan Kim & Mauborgne (2005) explained that there are similarities and differences between manufacturing types of production, production time, quality, and production costs. Production manufacturing companies are carried out in the form of certain products and are produced continuously and in bulk, the quality is the same, and the costs are the same in each production operation. This is different from the project environment, projects are produced with certain specifications and not mass-produced, the time is limited and not the same for each project, and the quality is certain and varies for each project. But both of them have in common, namely realizing consumer desires so that in general the strategies used are no different.

Arens et al (2010:290) stated that the quality of information is influenced by internal control factors. In designing an effective internal control system, it has three general objectives, namely: (a) reliability of financial reporting, (b) effectiveness and efficiency of company operations, and (c) compliance with laws and regulations (Messier & Prawitt, 2006: 220). Internal control is a process designed to provide reasonable assurance regarding the achievement of management objectives regarding reliability of financial reporting, operational effectiveness and efficiency, and compliance with applicable laws and regulations (Arens et al, 2010:412). Then according to the Committee of Sponsoring Organizing (2003) defines internal control as:

“.....a process effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in (1) the effectiveness and efficiency of operations, (2) the reliability of financial reporting and (3) ) the compliance of applicable laws and regulations”.

This statement explains that internal control as a process influenced by the board of directors, management, and employees is designed to provide convincing guarantees that organizational goals will be achieved through (1) operational efficiency and effectiveness and (2) the presentation of reliable financial statements. (3) compliance with applicable laws and or regulations (Arens et al, 2010:290; Romney and Steinbart, 2006:196; Azhar Susanto, 2008:95). Internal controls are designed to ensure the accuracy of data entry, processing techniques, storage methods, and accuracy of information. In other words, the internal control system is designed to monitor and maintain the quality and security of accounting information system activities for input, process, and output activities (O'Brien and Marakas, 2010:495).

Furthermore, Jones and Rama (2003: 7) stated that building internal controls in a computer-based accounting information system would help management's efforts to protect company assets from loss and embezzlement and to maintain the accuracy of the company's financial data. In line with the statement above that for the accounting information system to function as expected to achieve the goals expected by management, internal control is needed (Azhar Susanto, 2008:117).

Marihot Tua Efendi Hariandja (2002:2) "Human resource management (HRM) may be defined as program policies and practices for managing an organization's workforce". Whereas M. Manullang (2001: 7) states: "HR management is the art and science of obtaining, advancing

and utilizing the workforce in such a way that organizational goals can be realized efficiently and effectively and there is enthusiasm for work from the workforce"

Human Resources can be interpreted as an asset of process capability, information, and knowledge that is used by an organization to increase its effectiveness and efficiency. To create and maintain an advantage over its customers (Notoatmojo 2003). Human Resources can also be interpreted as anything that can be used to meet a need or solve a problem. Human Resource Development consists of 6 elements (Hasibuan 2002), namely: (1) Employee Planning (Manpower Planning); (2) Employee Recruitment (Recruitment); (3) Employee Development; (4) Performance Assessment and Employee Potential (Performance Management); (5) Career Path Management; and (6) Management of Salary and Rewards (Reward Management).

The six elements are each interconnected and related to one another in an integrated system. Each of these key elements is a system component where each has a mutually supportive direction, namely: (1) Employee Planning. The target direction is predicting (staffing) requirements for the future and determining current employee skill requirements to be projected when needed; (2) Employee Reception. The target direction is to get a high-quality workforce; (3) Employee Development. The target direction is to strengthen and increase employee "skills" and knowledge both for carrying out current and future tasks; (4) Assessment of Work Performance and Employee Potential. The target direction will systematically improve the work performance of each employee; (5) Career Path Management. The target direction is to fill key positions with good and capable employees and to design the future of managerial staff, and (6) Management of Salary and Benefits. The target direction strengthens and encourages employees to achieve high.

The process of managing employee development includes all activities carried out to shape/build employee skills to meet business requirements (Hasibuan, 2002 Garry 1986). The Development Plan is prepared based on inputs from (1) a Job description that determines the skills, knowledge, experience, and education requirements for a position, (2) Career path plan, which determines training and development needs for the person concerned to hold a certain planned position (if the person concerned is included in the career path participant), (3) Assessment of work performance, where training and development needs can be identified which must be focused on improving performance, and (4) The wishes concerned themselves, namely what development plans are needed based on their assessment of the skills they have compared to the skills needed.

Several types of human resource development, namely (Garry 1986): (1) Self-development is a self-development effort/activity carried out by individuals/employees themselves, either through formal education/degree or by reading literature books and other publications sources that are useful to support the implementation of tasks, (2) Company development. The process of managing employee development includes all activities carried out to shape/build employee skills to meet business requirements (Hasibuan, 2002 Garry 1986).

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concerned themselves, namely what development plans are needed based on their assessment of the skills they have compared to the skills needed.

Accounting information is the result of an accounting process that includes the identification, measurement, analysis, and communication of financial data (Kieso et al, 2012: 5). Then Azhar Susanto (2008: 65) states that the accounting information is the output of the accounting process. The presentation of accounting information is generally presented in the form of financial statements (Kieso et al, 2012: 5). Accounting information presented in the form of reports can be used as a basis for decision-making, then the accounting information to be qualified. Furthermore, Hilton et al (2000: 551) explain that the accounting information quality must meet three characteristics that are relevant, accurate, and timely. "Three characteristics Determine the usefulness of information for decision making: (1). Relevance. Information is relevant if it is important to the decision-maker (2). Accuracy. Information that is part of a decision problem Also must be accurate (3). Timeliness Relevant and accurate data are valuable only if they are timely, that is available in time for a decision.

Bodnar and Hopwood (2010: 1) also stated that: "An accounting information system (AIS) is a collection of resources, such as people and equipment, designed to transform the data into financial and other information. This information is communicated to a wide variety of decision-makers. AIS performs this transformation Whether they are essentially thoroughly computerized or manual systems "

In line with the above statements, Azhar Susanto (2008: 72) argues that: "AIS can be defined as a collection (integration) of sub-systems/components both physical and non-physical are interconnected and cooperate in harmony to the process transaction data related to financial problems into financial information". Then, more specifically, Hall (2011: 7) incorporates the terms of financial transactions and non-financial into the sense of accounting information systems, so that the complete Hall (2011: 7) states that: The Accounting Information System AIS subsystems financial process transactions and non-financial transactions that directly affect the processing of financial transactions.

The operations function managing resources will impact both the way that the organization interacts with its external environment and its ability to meet the needs of its stakeholders. Thus, operations management is an integral part of an organization's strategy. Lewis et al, (2004: 125). Business strategy is how each business unit in the company's portfolio organization will operate in the market arena. Strategy is formulated around the question "How will we compete in the existing business world?" The main focus of business-level strategic planning is to develop and maintain a distinct competitive advantage that will lead to organizational success.

The role of Information System Strategic Design can be increased by giving awareness to the organization of the importance of an IS Master Plan before carrying out information system development. So based on theory and research, the business strategy hypothesis influences the quality of accounting information.

Millchamp and Taylor (2008:86) poor supervision and control will result in inaccurate processing of accounting transactions. The results of the previous study by Icerman and Hillison (1990) have also shown evidence that on average, accounting errors in a weak internal control system are reported to occur more frequently than the average accounting error in a strong internal control system.



The low quality of information systems that produce quality accounting information from national banking institutions and other institutions that are currently happening in Indonesia cannot be separated from the professionalism of the organization.

Furthermore, the results of research conducted by Hayale and Khadra (2006) show that the use of internal control systems at banks in Jordan can increase the effectiveness of accounting information systems. The results of other studies show that the company's weak internal control system over financial reports generally weakens the quality of financial reporting (Doyle et al, 2007).

Internal controls are designed to ensure the accuracy of data entry, processing techniques, storage methods, and accuracy of results (information). This illustrates that internal control is designed to monitor and maintain the quality of accounting information (O'Brien and Marakas, 2010:495). Appropriate internal control will output computer-based accounting information and result in management protecting company assets from loss and embezzlement of financial data (Jones and Rama, 2003:7).

Several studies prove that internal control has an important influence on the quality of accounting information systems. Guan (2006) describes an important concept regarding the application of internal control in an accounting information system to fully protect or minimize the possibility of errors or fraud originating from the accounting information system. Then the results of the study by Icerman and Hillison (1990) show evidence that on average accounting errors in a weak internal control system are reported to occur more frequently than the average accounting error in a strong internal control system.

Implementing the use of information systems must be supported by good and appropriate information system strategic planning. So that the goals and objectives expected by the company can achieve optimal results both for the short term and the long term. So based on theory and research, the internal control hypothesis influences the quality of accounting information.

Halim Alamsyah (2011) said there was a lack of commitment to the organization, as well as weaknesses in the implementation of system policies and procedures and human resources who did not adhere to the Know Your Employee principle. Also, there is no strong belief and support from management to carry out, carry out the policies that have been set to achieve goals. The same thing was stated by Schawable; without the active participation of management will not get the results of successful information system development (Schawalbe, 2006).

Research on HR professionalism on the quality of accounting information put forward by Xu & Nord (2009) in companies in Australia, related to key issues of management of the quality of accounting information concluded that issues related to accounting information systems are seen as the most critical issues for high information quality. So based on theory and research, the HR professionalism hypothesis influences the quality of accounting information.

## Methodology

The research method is a method or technique used in the study. Research methods may be understood as all Reviews of those methods/techniques that are used for the conduction of research (Kothari, 2004: 8), or a scientific method used to obtain the data with the purpose and specific uses (Sugiyono, 2010: 2) The method used in this research is the method of survey research. Sekaran and Bougie (2013: 102) describe the survey methods may be collected

information from people who act as resources that can be described, compared, and explained the facts relating to people, events, or situations.

Moh. Nazir (2011: 56) states that with the survey method, researchers not only provide an overview of phenomena, but also explain relationships, test hypotheses, make predictions, and obtain the meaning and implications of a problem to be solved.

Furthermore, judging from the type of investigation, this type of research is verificative research and explanatory research or causality, because this research aims to find out what and how far the factors are estimated. influence a variable to test the hypothesis (Mudrajat Kuncoro 2007: 12). This study can explain how much influence business strategy, internal control, and HR professionalism has on the quality of accounting information. This study chose this method because researchers wanted to get answers fundamentally about causation and analyze the factors that cause phenomena to occur in the concepts contained in this study, namely phenomena related to problems and practices of accounting information systems at national commercial banks.

Population According to Sekaran and Bougie (2013: 262) the population Refers to the entire group of people, events, or things of interest that the researcher wishes to Investigate. While the sets or sets referred to in the study can be objects, people, symptoms, events, or other matters that have certain characteristics to clarify the research problem (Ghozali, 2015). The research population was conducted on 5 National Public Banks with 100 employees as respondents.

Test simple regression analysis. To test the hypothesis used Parameter Significance Test (Statistical Test t). The first step is to do a Data Quality Test consisting of a Validity and Reliability Test. Testing the validity using the Karl Pearson Product Moment Correlation method. With a degree of freedom(df) = (n-2) and a significance level of 95% ( $\alpha = 0.05$ ), the test criteria are if r-value > r-table, then the question is valid, or if r-value  $\leq$  r-table, then the question is invalid.

Reliability Test using Alpha Cronbach method. With a degree of freedom(df) = (n-2) and  $\alpha = 0.05$  then if r-alpha is positive and r-alpha > r-table, the question is declared reliable, or if the r-alpha is positive and the r-alpha  $\leq$  rtable, the question is declared unreliable. The analytical tool used in this study is simple linear regression.

## Results and Discussion.

Indrianto and Bambang (2002), state that a measuring instrument is called reliable if it has a Cronbach Alpha equal to or greater than 0.6. The rules of thumb suggest that Cronbach's alpha value must be greater than or equal to 0.60 (Hair et. al 2008). If the value of the item to total correlation is less than 0.60, the item can be maintained if it is eliminated if it reduces Cronbach's alpha (Purwanto, 2010). So based on the Rules of thumb it can be seen that the internal consistency reliability test of Croncbach's Alpha coefficient for all variables is at an acceptable level.

Variabel	Koefisien Reliabilitas	r kritis	Kesimpulan
Strategi Bisnis (X1)	0,870	0,7	Reliabel
Pengendalian internal (X2)	0,777	0,7	Reliabel
Profesionalisme SDM (X3)	0,923	0,7	Reliabel
informasi akuntansi (Y)	0,853	0,7	Reliabel

Sumber: Hasil olah spss 21

Statistical descriptive test to see the choices of respondents' statement answers for each research variable and to show the similarity of respondents' answers to each statement for each variable.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Strategi_bisnis (X1)	100	3	4	3,5	1,921
Pengendalian internal (X2)	100	2	5	4,0	1,791
Profesionalisme SDM (X3)	100	2	5	3,5	0,196
Informasi_akuntansi (Y)	100	4	5	4,0	0,513
Valid N (listwise)	100				

Sumber : Hasil olah spss 21

The normality test aims to test whether data is normally distributed or not. Determining whether or not the data distribution is normal can be tested using the Kolmogorov-Smirnov statistics. The test results show that the Asymp. Sig. 0.109. Because of the Asymp. Sig. greater than alpha 5 percent, it can be stated that the test model meets the data normality requirements.

#### One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual		
N		100
Normal Parameters <sup>a,b</sup>	Mean	,0413
	Std. Deviation	1,9594
Most Extreme Differences	Absolute	,072
	Positive	,032
	Negative	,050
Test Statistic		,052
Asymp. Sig. (2-tailed)		,109 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Model	VIF
1 (Constant)	
Strategi_bisnis (X1)	1,290
Pengendalian_internal (X2)	1,330
Profesionalisme_SDM (X3)	1,161

a. Dependent Variable: informasi\_akuntansi (Y)

This multicollinearity test aims to test whether a regression model correlates with independent (independent) variables. Multicollinearity testing can be seen from the magnitude of VIF (Variance Inflation Factor) and Tolerance close to number 1, then the data has no multicollinearity which means that the data is good or good data has no multicollinearity (Ghozali, 2015: 75)

Coefficients <sup>a</sup>		
Model		Sig.
1	(Constant)	,003
	Strategi_bisnis (X1)	,574
	Pengendalian_internal (X2)	,899
	Profesionalisme_SDM (X3)	,063

a. Dependent Variable: Informasi\_akuntansi



The results of the R<sup>2</sup> determination test can be seen in the table above showing that the R<sup>2</sup> value shown in the table above is 0.639, meaning that the variables of business strategy, internal control, and HR professionalism can explain 63.9% of the variation in the variable Quality of accounting information (Y). the remaining 36.1% are other variables not examined.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	,863 <sup>a</sup>	,639	,594	,7712

a. Predictors: (Constant), Profesionalisme \_SDM (X3),  
Pengendalian\_intern(x2) Strategi\_bisnis(X1),

b. Dependent Variable: informasi\_akuntansi (Y)

The t-test was carried out to show how far the influence of one independent variable individually explains the variation in the dependent variable (Ghozali, 2012: 85). The statistical hypothesis of this test is: If t count > t table or sig value <0.05 means Ho is rejected, Ha is accepted. The first hypothesis shows that the t-value is 2.508 > 1.86, meaning that there is an influence of business strategy on accounting information. The second hypothesis shows that the t-value is 3.090 > 1.86, meaning that there is an effect of internal control on accounting information. The third hypothesis shows that the t-value is 3.043 > 1.86, meaning that there is an influence of HR professionalism on accounting information.

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,828	12,596		,304	,762
	Strategi_bisnis (X1)	1,378	0,370	,469	2,508	,076
	Pengendalian_internal (X2)	0,524	0,357	,253	3,090	,003
	Profesionalisme_SDM (X3)	0,763	0,951	,233	3,043	,003

a. Dependent Variable: informasi\_akuntansi (Y)

The F test is used to test the relationship of the independent variables to the dependent variable together. The results of the F test show that the F count is 8.016 or > from the F table is 2.054 which means that simultaneously the variables of business strategy, internal control, and HR professionalism together have a significant effect on the quality of accounting information.

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	13120,472	3	15043,491	8,016	,000 <sup>b</sup>
	Residual	97557,650	96	518,537		
	Total	102688,122	99			

a. Dependent Variable: Informasi\_akuntansi (Y)

b. Predictors: (Constant), Profitabilitas (X3), Pengendalian\_internal (X2), Profesionalisme \_SDM (X3)

The company's business strategy is carried out to plan a business activity for a long time involving every unit in business operations where accurate and detailed information is needed. The business strategy is formulated in each jointly planned budget item and is a reference for each of the company's resource activities. Management uses to information systems make supported by a good and appropriate information system in the proses of strategic planning. So that the goals and objectives expected by the company can achieve optimal results both for the short term and the long term.

HR professionalism influences the quality of information systems. The results of this study are in line with Whitten & Bentley (2007:122) saying that the factors that influence the failure

and success of quality accounting information are the processing of human resource management, Bagranoff et al. (2010: 419) that HR management is very important for business success and has an impact on credible accounting information and from a new or revised accounting information system. They also stated Stair & Reynolds (2010: 487) that the success factors of system project management consist of good leadership from executives and project managers, a high level of trust in the project and potential benefits, and commitment to the organization.

In addition to several existing theories, this research is also supported by several similar studies, such as those conducted by JN. Jayasinghe (2008) shows that internal control is a factor that influences the success of information systems. The results of a similar study conducted by Englund & Bucero (2006) said that can contribute to the implementation of accounting information systems. Also supported by Olszak & Ziemba (2012: 146) who found that commitment from managers has a major role in the selection process and implementation of the required system. Ladewi. Y & Mulyani. S (2015) conducted a study similar to the results of the study showing that management commitment influences the success of the system.

### Conclusion

A good business strategy can create a quality accounting information system where there is a variety of accounting information that is accurate and on target. The implementation of continuous internal control and supervision by the company can make management work professionally and become an improvement in financial performance which produces quality accounting information. The professionalism of human resources that is maintained continuously at every level of the managerial organization produces quality accounting information where transparency, accuracy, and organizational performance are a measure of the value of each part or division in the company.

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