

The Effect Business Process To Quality of Accounting Information Systems With Survey in Bumn Industrial Strategis in Bandung Indonesia

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Abstract—Accounting information system important to provide information important to reduce uncertainty, support decisions, and encourage better, scheduling, and job control. This study aims to develop an accounting information system on the success or failure of information systems. Business process fully captures the broader array of process controls now being implemented by world-class organizations This study uses descriptive methods and types of research that are verification. The type of data which is the primary using primary data uses an interval scale for measurement. Validity and reliability tests were carried out on the collected questionnaires, then ordinal-scale data in interval then using MSI (Interval measurement). Data analysis was performed using SPSS 22.

Keywords—*Quality Accounting Information Systems and Business Process*

I. INTRODUCTION

An adequate information system that meets the criteria that meet needs can be more dynamic in keeping up with technological developments, so that company remains relevant

Development and application of technology, information systems can support companies to improve the quality of their performance systems (Krismiaji, 2015:8). One of the information systems needed by organizations or companies is the accounting information system. According to Krismiaji (2015: 4) that, "Accounting Information Systems is a system that processes data and transactions to produce useful information for planning, controlling, and operating a business."

Information system is an integrated part of a company. Every company depends on information systems to compete. The information system presents information needed by users both management and outsiders who need the information. Based on a business perspective, information systems are important instruments for creating value in organizations. In every form of organization there is an accounting information system.

According to Stair & Reynolds (2010: 57), that: "Companies need an accounting information system that is useful and in accordance with the interests of the company, through a quality information system process or management that is generally flexible, efficient, easily accessible, and timely to assist the decision making process." Meanwhile, Heidmann (2008: 81) said there are five dimensions that can be used to measure the quality of accounting information systems, namely integration, flexible, easily accessible, formal, and timely.

Meanwhile, according to Bodnar & Hopwood, (2010) that, "Accounting information systems are a collection of resources designed to transform financial data into information."

Some manufacturing companies slowly want to implement a quality and computerized accounting information system to develop their business. Accounting information systems in a company is an information technology-based system that provides accounting information systems such as credit sales accounting information systems and goods inventory accounting information systems obtained from routine transactions in the Company (Mulyadi, 2005: 13). The fundamental role of accounting information systems in organizations as accounting data processing and processing to produce quality accounting information to support the company's internal activities carried out by managers and employees as well as company activities with outsiders such as consumers, government suppliers and othe (Azhar Susanto , 2017: 374).

The function of the accounting information system is to provide important information to reduce uncertainty, support decision making, and encourage better planning, scheduling, and control of work activities. So that the business strategy is an important factor in the implementation of an effective accounting information system. An accounting information system is a tool used by management in an organization to provide added value in order to produce a competitive advantage for the organization .The function of the accounting information system is to provide important information to help managers control activities and reduce uncertainties .

The phenomena that occur from various aspects are described as follows: The existing system needs to be improved. He cited one of the ministries from year to year as a 'subscription' to the KPK and probably came from a bad system Tuesday 25 Aug 2015, 19:05 WIB. The point is how we can repair a damaged system. When captured the system is still the same, without "The improvement of the system, by cooperating with other BPKs, can be done to improve the system, ased on the description of the above problems, the following problems can be formulated: How is the Quality of the Accounting Information System at BUMN?

According to Krismiaji (2005: 133) Methodology is a recommended way to do something. A systems approach is a basic methodology for solving problems. According Jogiyanto (2005: 11) that, the development of information systems can be interpreted as an act of changing, replacing or compiling an information system that has been used either in whole or in part in order to become a better new system. Based on the description above, system development methodology can mean the preparation of a new system to

replace the old system as a whole or improve the existing system. According to (Krismiaji, 2015: 170), several things caused an organization to change the old system, namely

his template, modified in MS Word 2007 and saved as a "Word 97-2003 Document" for the PC, provides authors with most of the formatting specifications needed for preparing electronic versions of their papers. All standard paper components have been specified for three reasons: (1) ease of use when formatting individual papers, (2) automatic compliance to electronic requirements that facilitate the concurrent or later production of electronic products, and (3) conformity of style throughout a conference proceedings. Margins, column widths, line spacing, and type styles are built-in; examples of the type styles are provided throughout this document and are identified in italic type, within parentheses, following the example. Some components, such as multi-leveled equations, graphics, and tables are not prescribed, although the various table text styles are provided. The formatter will need to create these components, incorporating the applicable criteria that follow. The five broad categories of controls included in the model are feedforward controls, initiation controls, positive process controls, protective process controls and feedback controls. The basic functions of each control category are described below. These control categories are not mutually exclusive in that a given control activity can serve different, or multiple, functions depending on the context in which it is applied.

II. EASE OF USE

Begranof (2011): *An accounting information system is a collection of data and processing procedures that creates needed information for its users. Important issue the influence of Implementation Intern Control, Information Systems technology, Individual Culture to quality internal audit (Mayasari, 2017) in accounting information systems will be top business strategy*

Stair & Reynold (2010) *Accounting Information system is a tool used by management in organizations to provide added value in order to generate a competitive advantages for the organization. Quality of accounting information system has implications for the quality of accounting information. (Sari, 2016) (Sari, 2018) Laudon and Laudon (2016: 6) explains that the business process refers to the unique way in which work is organized, coordinated, and focused to produce valuable products or services.*

a business process is a set of procedures and policies designed to create value for some organizational stakeholders business processes are procedures and policies that are used in the organization to create value for stakeholders such as customers, stockholders, suppliers and others.

III. METHOD

Research methods are a way to get solutions to various research problems. Methods are needed the research objectives can be achieved in accordance with the plans that have been set. To get good results, the right research method must be used.

Definition of research methods The research method is basically a scientific way to get data with specific purposes and uses. The scientific method means that the research activities are based on scientific characteristics namely rational, empirical, and systematic. Rational means the research activities are carried out in ways that make sense, so that they are affordable by human reasoning. Empirical means

the ways that are done photographer by the human senses, other people can access and know the ways that are spoken. Systematic means the process in that research uses logical steps.

The research method is basically a way to get data with specific purposes and uses. The way to realize the research activities based on scientific characteristics namely rational, empirical, and systematic. Rationalize research activities carried out in ways that are reasonable, easily accessible by human reasoning. Empirical of the methods carried out the human senses, and others can see and ways that are ways. Systematic means the process that research uses logical steps. Descriptive research is research conducted to determine the values of independent variables, either one variable or more than making comparisons, or comparing with other variables. Descriptive research is research that aims to explain information system variables. The characteristics of verification research on the essence want from the data done. This study includes core variables, namely independent and variable variables.

IV. RESULT

The conclusions of the study are as follows: The quality of the Accounting Information System at BUMN is not good, there is no fast, efficient and helpful accounting information in decision making, planning and corporate control. The accounting information system is not yet fully qualified because the planning of implementation in communicating the implementation of the quality of the accounting information system has not been maintained. Process Business have an effect on to Quality Of Information System Accountancy. Information System Accountancy equal to 61.9% not yet fully with quality because drawing up management report in revenue report not yet walked as according to organizational expectation.

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