SUMMARY

ERNA PRASTIWI. Influence of the Accounting Information System Implementation on the Usage and Users’ Satisfaction at Bogor Agricultural University. Supervised by HERMANTO SIREGAR and TRIAS ANDATI.

Good accounting information system is the main need of universities, including Bogor Agricultural University (IPB). In accounting information system (AIS), quality of the information provided is the important part in successful system implementation. Conceptually, all organizational systems reach the objective through resource allocation process, presented in managerial decision making process. Information has economic value when it contributes to support resource allocation decision or in other words, it supports system to reach the objective.

The problem on AIS implementation is important to be discussed as topic of the thesis to know how is the success of AIS system implementation developed by Finance Bureau, Bogor Agricultural University (IPB) with the status of Higher Education Legal Entity (PTN-BH). During seven years of the implementation, AIS IPB was not evaluated yet. Evaluation of the implementation of the AIS is an important activity and should be done to determine and measure whether the information system has achieved the goals and objectives set. According to DeLone and McLean, information system is categorized as successful in the implementation of information when the independent variables significantly influence the dependent variable.

The objective of this study was to test and obtain empirical evidence of (1) influence of information quality, system quality, and service quality on IPB AIS usage, (2) influence of information quality, system quality, and service quality on satisfaction of IPB AIS user, (3) influence of usage on satisfaction of IPB AIS user, and (4) the influence of respondent characteristics moderating variable between information quality, system quality, service quality and user’s satisfaction of the use of accounting information systems IPB. This study uses the basic model of DeLone and McLean (2003) were modified to not include the use of variable intensity and variable net benefit, coupled with moderating variable characteristics of the respondents. Indicator variables used in this study was adapted from previous studies including research conducted by Livari (2005), McGill et al. (2003), Pitt et al. (1995), and Santi (2012) with techniques of data collection through interviews and questionnaires. Scales used in this study is 1-5 likert scale, with criteria 1 strongly disagree, 2 disagree, 3 neutral, 4 agree, and 5 strongly agree for each question on the questionnaire items. The population in this study are all Assistant Treasurer Expenditure (BPP) in all work units that have implemented IPB SIA. Based on the framework formulated, then drafted 9 hypotheses to be tested in this research.

Test data quality using validity and reliability testing with the help of SPSS software. Test the hypothesis using Structural Equation Modeling (SEM) estimation technique Partial Least Square (PLS) with the help of software SmartPLS. In general it can be concluded that the implementation of the Financial Bureau IPB SIA has not been entirely successful, as hypothesis 1 and hypothesis 6 had no significant effect. Nevertheless, the general model of information systems...
success DeLone and McLean (2003) is a framework that can be used as a model to evaluate the implementation of accounting information systems in the Finance Bureau IPB. The results showed that: (1) the quality of information does not affect the use, (2) quality system has positive influence on the use, (3) service quality has positive influence on the use, (4) the quality of information has positive influence on user’s satisfaction, (5) quality system has positive influence on user’s satisfaction, (6) the quality of service does not affect the user’s satisfaction, (7) the use of a positive effect on user’s satisfaction, (8) the characteristics of the respondents did not moderate the relationship between information quality, system quality, service quality to use, and (9) the characteristics of the respondents did not moderate the relationship between information quality, system quality, service quality on user’s satisfaction SIA.

Managerial implications as a logical consequence that can be submitted to the relevant units as input based on the results of the study are (1) related to the research results that the quality of the information does not affect the use, Finance Bureau should conduct an inventory of the information needs of the work unit level, (2) follow the results of research that says that the quality of service no significant effect on user’s satisfaction, efforts should be made in the Finance Bureau to improve the quality of service among other AIS users can be done by evaluating the performance of AIS and develop SOPs services, (3) Data and System Integration Directorate information (DIDSI) with the Bureau of Finance as AIS service providers need to have a centralized and structured planning as outlined in the form of a master plan that involves aspects of IT system development, maintenance (infrastructure) and the improvement of the quality of human resources as well as other aspects such as budget allocation and also procedures facilitate the management of SIA, and (4) leadership IPB related to financial management policies can actively develop the SIA, because leadership is the party most interested in the statement of financial position at any time and as needed basis for decision making.

Key words: accounting information system, DeLone and McLean model, PLS, SEM