

Supply Chain Quality Accounting Information Systems with Business Strategy Effective in Bumdn Bandung Indonesia

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Supply Chain Quality Accounting Information Systems with Business Strategy Effective in Bumn Bandung Indonesia

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Abstract— Purpose study aims to determine Supply Chain Quality of Accounting Information Systems, with Business Strategy at BUMN in Bandung Indonesia. The function accounting information system is to provide information important to reduce uncertainty, support decisions, and encourage better, scheduling, and job control. An important business strategy in the implementation of an effective information system. 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. The Supply Chain Quality Accounting Information System at BUMN is not good, there is no fast and Quality of accounting information systems with business strategies effective. The accounting information system is not yet fully qualified

Keywords— Supply Chain, Accounting Information Systems, and Business Strategy

1. Introduction

Economic And globalization change from economics base on industry to economics on information have claimed corporate world management to be able to operate more effective, efficient and in control by placing forward excellence compete global and also local level goodness through of the quality of human being, yielded service and goods and also information technology.[43] 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, so that information systems can support companies to improve the quality of their performance supply chain quality accounting information systems [17] One of the information systems needed by organizations or companies is the accounting information system. [17] "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 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.[40]" Meanwhile, there are five dimensions that can be used to measure the quality accounting information systems, namely integration, flexible, easily accessible, formal, and timely. [11]

Meanwhile, "Accounting information systems are a collection of resources designed to transform financial data into information [2]." 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 [27]. The fundamental role of supply chain 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 other [43]. Business strategies are used by management within the organization to provide added value in order to produce a competitive advantage for the organization. Global competition and change with flexibility, adaptability and innovative power become the needs of management because of the pressure of change from increasing globalization and international trade, rapid technological changes, changes in cultural values, diversity of labor, use of outsourcing, use of social networks, use virtual interactions are increasing, and there is a new form of concern from the working community in addition to pursuing profit only, for example with regard of ethics, social responsibility, environmental concerns, and sustainable development.

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 [28]. The function of the accounting information system is to provide important information to help managers control activities and reduce uncertainties.

Business strategy is an important factor in the implementation of an effective accounting information system. Information systems Implementation within an organization perfects changes that require a strategic development and the ability to overcome change. The organization's management is focused on business strategies that facilitate change. [40] accounting information system is a tool used by supply chain management in order to generate a competitive advantage organization. In line Accounting information is used in the competition of a company.[28] So that Business Process and Business Strategy tools in decision making. [43] 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, used on the description of the above problems.

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2.1 Supply Chain Concept

A supply chain is a system of organizations, people, activities, information, and resources involved in moving a product or service from supplier to customer. Flow products and services from Raw materials suppliers.

Planning organizing, implementing, motivating and controlling efficiently all the of activities involving transportation, processing and storage of raw materials, work-in-process inventory and finished goods from original suppliers definition of Supply Chain Management .Provide an understanding of business processes as a series of tasks involving the data, organizational units and logical time sequence. [2]. Important issue the influence of Implementation Intern Control, Information Systems technology, Individual Culture to quality internal audit [24]in accounting information systems will be top business strategy[25]

2.2 Accounting Information Systems Concept

Accounting Information system is a tool used by management in organizations to provide added value in order to generate a competitive for the organization.[40].Quality of accounting information system has implications for the quality of accounting information.[36];[23]

2.2 Business Strategy Concept

Business Strategy is a strategy used in certain industries or market segments that reflect the company.[23] Technology (wristband) are effective in the development of tourism and improved tourism facilities[1]. strategy comes from Greek which means business strategy in the army. understand business in decision making:(1) the production of goods and services; (2) industry in which the company competes;

(3) competitors, suppliers and customers of the company; (4) long-term goals of the company.[15] The purpose of business is a business strategy that strategy is the way you want to continue. The business strategy is how each business unit within the company's portfolio organizations will operate in the market arena.[15] the business strategy is enabling organizations to effectively counter the new entrants in the industry and attract customers in an amount sufficient to produce the required monetary value.[2] Success in business increasingly relies on competitive products and services on the world market, not just the local market, the global market becomes a reality. So the strategy is important in a company. Strategy is a means together with long term goals to be achieved. Business strategies include geographic expansion, acquisition diversification, product development, market concentration, knowledge, divestment, liquidation and joint ventures. The business unit strategy deals with how to create and maintain competitive advantage in each industry that has been chosen by a company to participate [10]. Time-Driven Resource-Consumption Accounting (TDRCA) can lead to a real cost reduction and at the same time support supply chain management[6]

This depends on two interrelated aspects including:

- 1) Mission, which is the overall goal of the company
- 2) Competitive advantage, which is how business units should compete.

A unidirectional relationship between the experiences with the implementation of Audit quality and supply chain, which means more auditor experience will be produced better quality audit. Business process company the effect to accounting information systems[36]

¹ Accounting information systems success should be measured by the effectiveness of the systems/information technology in support of the organization's business strategy) [44]

Changes in business strategy of the organization require changes in information systems (hardware, software, databases, and telecommunications).In the development of accounting information systems, one of the factors that must be considered is to ensure that the implementation of the organization's business strategy is consistent with the objectives[18]

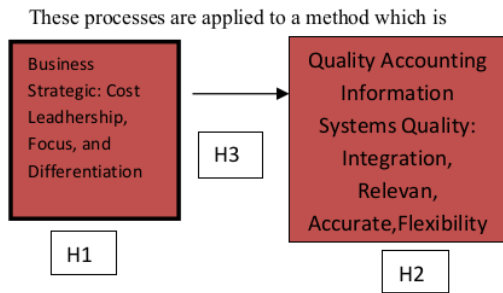
3. Methodology

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. 41]

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.[41] 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. Descriptive research is research that aims to explain information system variables. The characteristics of verification research on the essence want from the data done.[41]

This study includes core variables, namely independent and variable variables. Different from the independent variable,

- 1) Independent variables are variables that affect positive and negative variables.
- 2) Dependent variables called output variables, criteria, consequently in Indonesian are often called variables. Variables are different variables caused by independent variables.



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.

Hypotheses

This research have hypothesis:

- H1: How is Supply Chain Quality of the Accounting Information System at BUMN?
- H2: How much aspects of business strategy at BUMN?
- H3: How big is the influence Business Strategy to supply chain Quality Accounting Information Systems at BUMN?

4. Result

Researchers will conduct normalization and statistical processing tests using SPSS 22 tools, here are the results of normality tests using the Kolmogorov smirnov test

Table 4.1 Corelation

		x1	x2	x3	x4	y
x1	Pearson Correlation	1	.775	.570	.703	.720
	Sig. (2-tailed)		.000	.000	.000	.000
	N	36	36	36	36	36
x2	Pearson Correlation	.775	1	.491	.533	.720
	Sig. (2-tailed)	.000		.002	.001	.000
	N	36	36	36	36	36

Source: 2018

From result of above can know that correlation coefficient value between Supply Chain Quality of Information System Accountancy with Strategy Business is 0.720 so that indicating that its his have strong relation while correlation A situation

where several or all of the independent variables are strongly correlated. The greater the correlation between independent variables, the greater the error rate of the regression coefficient which results in higher standard errors. The method used to detect the presence or absence is by using Variance Inflation Factors (VIF) or can also be seen from the tolerance value. By using SPSS and regression.

5. Conclusion

Based on the phenomenon, problem formulation, hypothesis and research results, the conclusions of the study are as follows:

1. The Supply Chain quality of the Accounting Information System at BUMN is not good, there is no fast, integration ,with efficient and helpful accounting information in decision making, planning and corporate control
2. Business strategies at BUMN not focus , in processing information, storing and conveying accounting information.
3. Supply Chain Quality of accounting information systems with business strategies effective 72%. The accounting information system is not yet fully qualified because of the differentiation strategy in innovation in operations, employee motivation and employee development has not run perfectly

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