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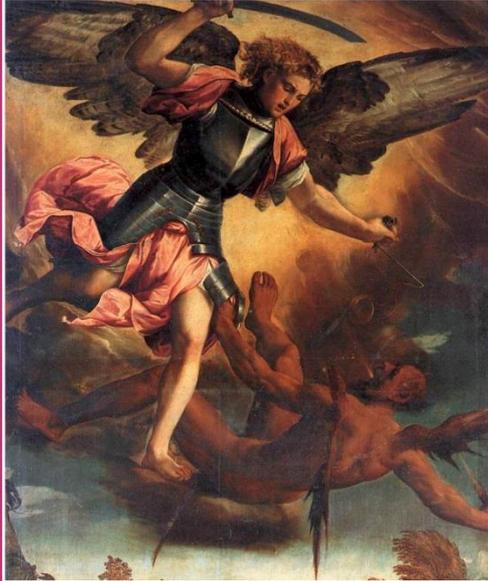
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The Effect of Change Management on The Quality of Management Accounting Information

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Abstract

The purpose of this research is to test the influence of change management on the quality of management information system and its impact on the quality of management accounting information. The research method used is explanatory research and the data used is primary data through a questionnaire. The study found that change management affects the quality of management accounting information system and its impact on the quality of management accounting information. In conclusion, the quality of management accounting information system positively affects the quality of management accounting information.

Keywords: Change Management, Management Accounting Information.

El efecto de la gestión del cambio en la calidad de la información contable de gestión

Resumen

El propósito de esta investigación es probar la influencia de la gestión del cambio en la calidad del sistema de información de gestión y su impacto en la calidad de la información de contabilidad de gestión. El método de investigación utilizado es una investigación explicativa y los datos utilizados son datos primarios a través de un cuestionario. El estudio encontró que la gestión del cambio afecta la calidad del sistema de información de contabilidad de gestión y su impacto en la calidad de la información de contabilidad de gestión. En conclusión, la calidad del sistema de información de contabilidad de gestión afecta positivamente la calidad de la información de contabilidad de gestión.

Palabras clave: Gestión del cambio, Información contable de gestión.

1. INTRODUCTION

O'Brien & Marakas (2010) stated information as data that has been changed into a context that is more meaningful and useful for certain end users. If raw data are prepared in a meaningful way, then the raw data will become information (Stair & Reynolds, 2010). Quality information will improve the organizers' understanding of the organization in view of changes occurring both inside and outside the

organization, so that it can more quickly and more accurately respond to those changes. Zaidi and Bouzidi (2010) said that quality information is information in accordance with the specifications desired by the user, and information that can meet or exceed user expectations. Gelinas & Dull (2008) says that quality accounting information should be a consideration in accounting information systems.

Through a quality accounting information system, users will get quality information at the right time for decision making, so decisions are taken and resource allocation is more appropriate and better response time. This will reduce costs and add profits (Laudon and Laudon, 2012; Silva et al., 2016). Horngren, et al. (2008) mentions management accounting information system is a formal mechanism to collect, organize and communicate information about organizational activities to managers. While Heidmann (2008) mentions management accounting information systems as information systems that prepare and provide information derived from the internal and external environment that is useful to assist managers in monitoring organizational performance.

Management accounting information systems provide information, both financial information and non-financial information to managers and employees of the organization (Atkinson et al., 2012; Bahremand, 2015). Similar opinion from Marian (2006) states management accounting information system is the main provider of information required by management (Yang et al., 2019; Soo et al., 2019).

Information systems problems according to Setyabudhi to support the information system used, insurance companies make changes by building customer-centric organization culture, but cannot be done completely, because this culture involves employees (human resources) from top to level down as well as time-consuming, as happened to Cigna Indonesia Insurance Company. In the insurance industry according to Noor (2013) about 60 general insurance companies or 80% of 81 total companies do not yet have an integrated accounting management information system. Change management is an important component of the development of information systems and project implementation, and, in addition to appropriate risk management and methodology, increases the likelihood for project success (Zoran & Lazar, 2010; Iravani et al., 2015). Changes in a competitive environment drive organizational change, which in turn affects the dependence of managers on nonfinancial information (Heidmann, 2008).

The goal of change management is to identify and minimize the problems and risks associated with the implementation of Terrel's new system or process. This study aims to provide an overview of the effect of change management on the quality of management accounting information systems within the company, as well as its implications on the quality of management accounting information. The quality of information should reflect what users expect and want from information (Carey et al., 2014). The quality of information lies in its ability to satisfy customers, those who use the data in their work. Similar disclosed Zaidi & Bouzidi (2010), quality information is

information that matches the desired specifications, and meet or exceed user expectations (Indriastuti, 2019).

2. LITERATURE REVIEW

Ahn said that change management is a systematic activity to prepare an organization for and implement ongoing environmental changes in a business operation. So to speak, change management is about innovative strategies and speedy activities to deal with variable and sudden changes). Rees et al. (2013) stated change management is the systematic approach and application of knowledge, tools and resources to deal with change. Platt (2011) stated managerial accounting the process of identifying, measuring, analyzing, interpreting, and communicating information in pursuit of the organization's goals. Hansen and Mowen (2007) said that at the heart of a management accounting information system are processes; they are described by activities such as collecting, measuring, storing, analyzing, reporting, and managing information. Information on economic events is processed into outputs that satisfy the system's objectives. Atkinson et.al (2007) stated that accounting management information systems provide information both financial and nonfinancial to manager and employees inside an organization.

Wilkinson et al. (2000) stated that useful information qualities are relevance, accuracy, timeliness, conciseness, clarity, quantifiable, and consistency. In the same opinion, Gelinias & Dull (2008) stated

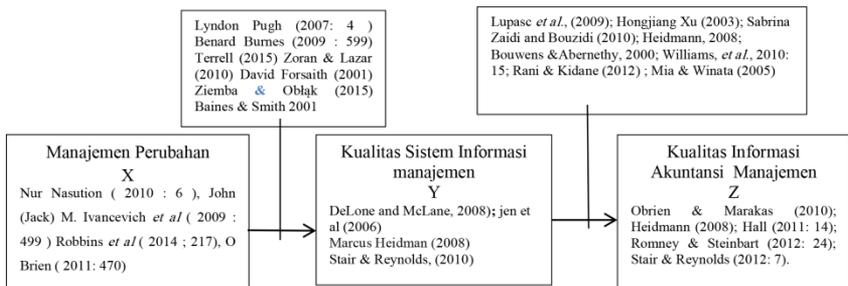
that the quality of information is information that is useful for the decision to be made. User-specific quality (decision usefulness) provide additional emphasis for these points: relevance, timeliness, accuracy and completeness. Information quality should describe what the user expected and hoped from information (Carey et al., 2014). Information quality is in the ability to satisfy the customers, they are who use data in their jobs. In the same opinion expressed by Zaidi & Bouzidi (2010), quality information is suitable information with the same specification and fulfill or more than what user expected.

Effect of Change Management on Quality Management Accounting Information Systems

Successful system creation requires careful change management (Laudon & Laudon, 2012). Change management is an important component of the development of information systems and project implementation (Zoran & Lazar, 2010). Changes in initiatives that occur in one's business affect every functional area, including management accounting. The results of Ziemba & Obłąk (2015) about change management is one of the important determinants of successful SI projects.

The Influence of Quality Management Accounting Information System to Quality Accounting Information Management

The results of Xu found there are 26 factors that impact on the quality of information in accounting information systems. Zaidi & Bouzidi (2010) found there is a relationship between the quality of management information in an information system and performance at the strategic level of the organization. Rani & Kidane (2012) states that the quality of management accounting information systems is an important factor for generating useful information for managers or quality management accounting information, which includes accurate, timely, complete and consistent dimensions.



Picture 1: Conceptual Framework

Research Method

The research method uses descriptive Explanatory Verificative with a population of general insurance entities in Bandung, West Java and the unit of analysis general insurance entities in Bandung numbered 40 with the entire branch manager, accounting staff, and underwriting staff as a respondent in each insurance. The research instrument consisted of a questionnaire. The measurement technique

using the Summated Rating Method: Likert Scale (Likert Scale). Methods of analysis use regression analysis.

3. RESULTS AND DISCUSSION

Effect of Change Management on Quality Management Accounting Information System

The result of the calculation shows that there is a significant positive correlation between change management variable (X) with management accounting information system quality (Y) with significance = 0,000 < 0, 05, the value of relation 0,525. The relationship has a moderate degree of correlation (the correlation value ranges between 0.400 - 0.599). The better the change management the better the quality of management accounting information system. Conversely, the worse the change management will be the lower the quality of management accounting information system.

The result of the regression test shows that there is a positive and significant influence of management of change on quality of management accounting information system, t value 3,806 and probability 0,000, significance level (α) = 5%, degree of freedom = nk-1 or 40 1 - 1 = 36 and the test is done by two sides (2-tiled), obtained t table of 2.02. Results t arithmetic > t table (3.806 > 2.03) and probability (0.000) < 0.05, it means supporting the hypothesis that has been built (H1). The better the management of change will have a

positive impact on the better quality management accounting information system in general insurance in Bandung.

The result of this research is based on Laudon & Laudon (2012), that changes from an information system have a strong impact on behavior and organization so that it can be concluded that the management of change has a positive and significant effect on the quality of management accounting information system. The effect of change management on the quality of management accounting information system is 27.6%. 67.1% is the influence of other variables not described in this study. Also supported by research Ziemba & Obłąk (2015) change management is one of the important determinants of successful information systems projects.

The influence of management changes to the quality of management accounting information systems in general insurance in the city of Bandung can be due to management accounting information system actually requires technology, structure or people in pengelolannya. Statistical tests show that change management significantly affects the implementation of ERP systems. The research also shows that most of the indicators of change management in general insurance in Bandung have not categorized well, so it can be indicated that the effect of this variable on the quality of management accounting information system is quite small. The small contribution of the change management of the quality of accounting information system management based on the value of the coefficient, which is an indication that the formal education each operational managers, because of the position that lies with the operational managers are still

many who are not in accordance with the formal education and there are some senior employees need time to know about changes management made.

The Influence of Quality Accounting Information Systems Management against Quality Accounting Information Management

The result of the research shows that there is a significant positive correlation between the quality of management accounting information system (Y) with the variable of management accounting information quality (Z) with strong relationship degree, where the value of sufficiency = 0,000 <0.05 and the correspondence value of 0.652. The better the change management the better the quality of management accounting information system. Conversely, the worse the change management will be the lower the quality of management accounting information system. Based on the calculation is also known that there is a positive and significant influence of quality management accounting information system to the quality of management accounting information, t value 4.313 and probability of 0,000, the level of significance (α) = 5% degree of freedom = nk-1 or 40 - 1 - 1 = 38 and the test is done on two sides (2-tiled), obtained t table = 2.02.

Therefore t count = 4.31 > t table = 2.02 and probability (0,000) <0.05, then this research supports the hypothesis that has been built (H2). The better quality management accounting information system will have a positive impact on the better the quality of management

accounting information on general insurance in Bandung. The regression equation that formed has meant that every increase of management accounting information system by 1% will have a positive impact, with the increase of management accounting information quality equal to 0,859%. The quality of management accounting information system can be influenced by the quality of management accounting information 32.9%. The remaining 73.4% is the influence of other variables.

The results of this study in accordance with the results of research Rani & Kidane (2012) and Zaidi & Bouzidi (2010) there is a relationship between the quality of management information in an information system and performance at the strategic level of the organization. This means that the application of management accounting information systems affects the quality of management accounting information. Quality management accounting information has various characteristics, attributes and dimensions that make management accounting information useful to managers (Bouwens & Abernethy, 2000).

This study proves that the influence given the quality of management accounting information system to the quality of management accounting information quality is unidirectional, because the quality of management accounting information system good will have an impact on the quality of management accounting information is good as well. In total the quality of management accounting information system affect the quality of management accounting information, although it is still found also that most indicators of

management accounting information systems in general insurance in Bandung has not categorized well, so it is indicated cause of contribution given this variable to the quality of accounting information management only 33%.

The small contribution of management accounting information system to the quality of management accounting information system based on the coefficient value that is the indication that the background of financial insurance employee financial section is still not a lot of economics and accounting. In addition, long employment of employees is still below 6 years.

4. CONCLUSION

Management of change has a positive and significant impact on the quality of management accounting information system. Change management is still considered less in general insurance in Bandung, except the structural dimension associated with rotation and mutation, changes in job description and downsizing of organizational restructuring are sufficient. The quality of management accounting information system positively affects the quality of management accounting information. The quality of management accounting information system in general insurance in Bandung is still considered lacking in aspects of integration, flexibility, formalization and media richness, except accessibility aspect. Similarly, the aspects of quality management accounting information on general insurance in the city

of Bandung is still lacking, especially aspects: relevancy information, Scope, and timeliness.

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