

## The Influence Quality Accounting Information Systems, Quality Accounting Information, and Decision-Making Success



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**ABSTRACT:** This study aims to examine the influence of the quality of accounting information systems, the quality of accounting information on the success of decision-making. Research data were collected using a questionnaire. This study uses organization as a unit of analysis. A total of 95 Rural Banks in Bali, Indonesia, participated in this study. The research data were analyzed using a structural equation model with WarpPLS 8.0. The results of the study prove that the quality of the accounting information system has a significant positive effect on the success of decision-making and the quality of accounting information. The quality of accounting information has a significant positive effect on decision-making success.

**KEYWORDS:** Quality Accounting Information Systems, Quality Accounting Information, Success Decision-Making

### I. INTRODUCTION

The main manager is responsible for the success of the organization in achieving the mandated goals. One of the functions of the manager is to make decisions regarding both operational and strategic decisions depending on the level of the manager. In the current digital era, the business environment is changing quickly; therefore, organizations must be able to adapt to changes in the environment so that they can continue to exist. Therefore, strategic decisions must be made quickly. To make successful decisions, the implementation of a quality accounting information system is a basic requirement of the organization. According to Gebremedihin, (2019), a quality information system produces information that will be useful for making better decisions.

Merkle *et al.*, (2022) argued that accounting information systems assist managers in making very important decisions by improving company operational performance and long-term investment. Accounting information systems play an important role in determining company performance and effectiveness, especially if the quality is high, so it is useful in making the right decisions (Bag *et al.*, 2021).

Meanwhile, Saha, Sil, and Sayaduzzaman, (2021) argued that an accounting information system will produce output in the form of accounting information that can be used to make good decisions by providing accurate and timely information. Companies need different information daily, including finance and accounting, quantitative and qualitative information, technical and technological information, and other business and non-business information. According to Gebremedihin, (2019), accounting information systems provide the most important information that is widely used in managerial decision making and influences organizational performance.

The important role of the accounting information system as a support for decision-making has been an interesting study from several previous researchers, for example, Gebremedihin, (2019) proved the accounting information system is an important tool in the decision-making process for development associations; Merkle *et al.*, (2022) proved that the accounting information system has a significant positive effect on the decision-making process; Different results were shown by Monteiro, Vale and Silva, (2021) which proved that the accounting information system had no effect on the success of decision making. Fitriati, Tubastuvi and Anggoro, (2020) and Meiryani *et al.*, (2020) proved that an effective accounting information system affects the quality of accounting information.

Previous studies have also examined the relationship between accounting information and decision-making, for example, Saha, Sil and Sayaduzzaman, (2021); Mohammed, (2022) and, Krismiaji and Perdana, (2018) prove that accounting information has a significant effect on decision-making.

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Previous studies have shown that there is a relationship between accounting information systems on decision making and the quality of accounting information; thus, the quality of accounting information influences decision-making. However, this triangular relationship model has not yet been tested.

This study examines the influence of the quality of accounting information systems on decision-making, the quality of accounting information, and the influence of the quality of accounting information on decision-making.

This study was conducted at Rural Banks in Bali-Indonesia with the consideration that Rural Banks in Bali have implemented an accounting information system to support their business processes; therefore, it is very interesting to study whether the implementation of a quality information system influences the success of decision making and the quality of accounting information, and whether the quality of accounting information affects the success of decision-making. In addition, rural banks in Bali, Indonesia are currently experiencing pressure in their business with the emergence of digital finance; therefore, managers need a quality accounting information system to be able to produce quality accounting information so that they are successful in making decisions.

This study contributes to the accounting information systems literature by providing empirical evidence of the important role of accounting information systems and the quality of accounting information on the success of decision-making, especially in rural banks in the province of Bali, Indonesia.

## **II. LITERATURE REVIEW**

### **Information System Success Model**

This research is based on successful information systems proposed by DeLone and McLean, (1992) and DeLone and McLean, (2003). In this model, the success of an information system is based on six dimensions or categories: system quality, information quality, users, user satisfaction, individual impact, and organizational impact. In this model, system quality and information quality are exogenous variables that affect users, and user satisfaction between users and user satisfaction can influence each other. Users and user satisfaction will have an impact on individuals and then have an impact on the organization. DeLone & McLean, (2003) developed a model by adding the variables of service quality, intent to use, and net benefits.

### **Accounting Information System Quality**

The accounting information system is a computer-based electronic system used to collect, store, process, and communicate financial and accounting data through financial reports used to support decision-making. In this case, a computer is used as a center for processing accounting information because it provides a platform to support the work of all information systems (Tilahun, 2019). Meanwhile (Al-Dalaien & Dalayeen, 2018) stated that the accounting information system contains a set of aligned business elements and resources that process, manage, and control data to produce and bring relevant information to decision-makers in an organization. The accounting information system is subject to several strict policies and procedures that management must comply with (Mohammed, 2022).

One of the important roles of an accounting information system is to support organizational decision making. For the accounting information system to support decision-making, the information system must be of high quality so that the decisions taken are better. Several quality measures of accounting information systems exist, such as reliability, timeliness, flexibility, and usefulness (Malik, 2013). Meanwhile, Rosa & Purfini, (2019) state that the measure of the quality of the accounting information system is security, ease of access, reliability, data integration, and provision of accurate and timely information.

### **Accounting Information Quality**

Quality accounting information plays an important role in reducing information asymmetry (Khoufi, 2021). Companies need accounting information, which is used according to the needs of each user. Accounting information presented in various financial reports is one of the most effective tools used in the decision-making process. Users interested in accounting information always intend to obtain quality accounting information (Saha et al., 2021). However, Dechow, Ge and Schrand, (2010) stated that there is no universally accepted measure of accounting information quality.

Hall, (2011) explains the quality of accounting information through several dimensions, indicating that the quality of information consists of relevance, timeliness, accuracy, completeness, and summary. Dull *et al.*, (2018) suggested that the dimensions of information quality are accurate, timely, relevant, and complete. O'Brien and Marakas, (2011) state that there are three dimensions of information quality, namely, time (consisting of timeliness, accuracy, frequency, and period of time), content (accuracy, relevance, completeness, brevity, scope, and performance), and form (clarity, detail, sequence, presentation, and media).

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### **Decision Making Success**

Decision-making is one of the basic activities of management, at the top management usually takes strategic business decisions that are not like tactical and operational decision-making, but are more complicated, and more complex and the consequences of strategic decisions are long-term (Jankelová, 2017). Decision-making is the activity of choosing one alternative from the various available alternatives (Griffin, 2021). Meanwhile, Asikhia and Nwadiuru, (2021) state that decision-making is the process of defining a problem and choosing one of the best alternatives from several options to provide a solution to the problem that has been identified.

Decision-making is a very important task for every manager at every level of the organization (Jankelová, 2017) to determine what the organization should or is capable of doing; thus, success in decision-making is an important part of maximizing organizational performance. According to Phornlaphatrachakorn, (2019), success in decision making is the result of implementing internal controls and the use of accounting information. White, Pothos and Busemeyer, (2015) stated that successful decision making refers to a company's ability to define a problem, understand all available alternatives and their consequences, and choose the best course of action after evaluating all available options.

### **The Relationship between Accounting Information System Quality and Decision-Making Success**

Currently, business organizations have implemented accounting information systems to support their operational activities. Merkle *et al.*, (2022) stated that accounting information systems assist managers in making important decisions so that they can improve the company's operational performance and long-term investments. The important role of accounting information systems in business is to collect, store, manage, process, retrieve, and report data so that they can be used by various parties such as accountants, consultants, business analysts, managers, financial managers, auditors, and policymakers. Accounting information systems provide accounting information that is widely used in managerial decisions and influences decision making (Mohsin *et al.*, 2022).

According to Bag *et al.*, (2021), accounting information systems can play an important role in making the right decisions and improving a company's operational performance and long-term investment, especially if the accounting information system is high-quality. The Accounting Information System is a vital resource because it can facilitate the decision-making, planning, and effective control activities of an organization (Ibrahim *et al.*, 2020).

Nguyen and Nguyen, (2020) found that the existence of a quality accounting information system in organizations has a positive effect on the effectiveness of decision-making. Ibrahim, Ali and Besar, (2020) prove that companies that implement quality accounting information systems contribute to better decision-making. Similar results have been reported by (Merkle *et al.*, 2022)..

Based on the description above, the first hypothesis (H1) proposed in this study is as follows:

H1: The quality of an accounting information system has a positive effect on decision-making success.

### **The relationship between Accounting Information System Quality and Accounting Information Quality.**

The fundamental role of accounting information systems in organizations is to produce quality accounting information. Organizations use accounting information systems to produce information according to their needs to achieve the set goals. The implementation of a quality accounting information system produces quality accounting information that meets user needs (Fitriati *et al.*, 2020). Organizations utilize accounting information systems to produce special reports to meet the information needs of their users (Bachmid, 2016). The accounting information system provides relevant information in real-time and always reports the most important events to provide fast feedback (Daoud & Triki, 2013).

The study conducted by Fitriati, Tubastuvi and Anggoro, (2020) proved that the implementation of an effective accounting information system produces quality output, namely accounting information that is relevant, accurate, timely, and complete, so that it can be used in decision-making. Similar results were shown by Meiryani *et al.*, (2020), who provide empirical evidence that the quality of accounting information systems affects the quality of accounting information. These results indicate that the quality of information refers to the quality of the output produced by the information system; thus, the quality of a better accounting information system can lead to an optimal quality of accounting information.

Based on the description above, the second hypothesis (H2) proposed in this study is:

H2: The quality of accounting information systems has a positive effect on the quality of accounting information

### **Relationship between Accounting Information Quality and Decision-Making Success**

One benefit of accounting information is the decision-making (Nexhmie & Florentina, 2017). Quality accounting information plays an important role in reducing information asymmetry; thus, high-quality accounting information can improve users' decisions (Khoufi, 2021).

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Organizations can use accounting information to decide whether to invest in physical projects or capital markets. Companies need to invest efficiently with a positive Net Present Value (NPV) and forgo projects with a negative NPV for better future growth and expansion. Therefore, accounting information plays an important role in facilitating decision making (Zhai & Wang, 2016).

Several previous studies, such as Monteiro, Vale and Silva, (2021), have shown that accounting information has a positive effect on successful decision-making, proving that non-financial accounting information has a significant positive effect on decision-making. The same results were obtained by Krismiaji and Perdana, (2018), who showed that the quality of accounting information positively influences the choice of a company's investment model in the core business. Mohammed, (2022) statistically proves that accounting information has a significant positive effect on rational decision-making.

Based on the description above, the third hypothesis (H3) proposed in this study is:

H3: The quality of accounting information has a positive effect on decision making success.

### III. RESEARCH METHODS

#### Sample Selection

The data were collected using an online survey. The research sample was Rural Banks in the Province of Bali, Indonesia.

#### Research Instruments

A structured questionnaire was used to collect survey data. The questionnaire used a five-point Likert scale (1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree). The questionnaire was divided into two parts. The first part contained information on gender, education level, years of service, and position. The second part consisted of questions related to the quality of information systems, the quality of accounting information, and the success of decision-making. Research questions were developed based on previous studies. For example, the quality of accounting information systems uses two dimensions, namely, system flexibility and system sophistication developed by Gorla, Somers and Wong, (2010), and the quality of accounting information uses two dimensions: information content and information format developed by Gorla, Somers and Wong, (2010), and successful decision making using instruments developed by Phornlaphatrachakorn, (2019). All the instruments were adjusted for the purposes of this study.

#### Data collection

A research cover letter was sent to the Manager or Director Rural Banks in the Province of Bali, Indonesia. Using the response rate of 80%, 120 questionnaires were distributed. A total of 95 questionnaires were returned, all of which could be used because it was impossible for researchers to receive incomplete questionnaires because the settings in the questionnaire used Google Forms. The details of the respondents are presented in Table 1.

**Table 1. Characteristics of the participating respondents**

Description	Respondents	Amount	Percentage
Gender	Man	61	64%
	Woman	34	36%
Age	<= 20 years		
	21 s.d. 40	65	68%
	41 years	30	32%
Position	Top manager	2	2.1%
	Finance Manager	44	46.3%
	Personnel manager	12	12.6%
	Human Resource Management	13	13.7%
	Information systems manager	2	2.1%
	Credit manager	22	23.2%
Level of education	Diploma		
	Bachelor degree	85	89%
	Masters	10	11%
	Doctor		

Source: Processed data

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## Biased Non-response Test

The primary data for this research were received in two stages. The first stage, between January 10 and February 10, 2022, consisted of 80 questionnaires, and the second stage, between February 11 and February 28, 2022, consisted of 15 questionnaires to test non-response bias. SPSS was used to compare means by performing an independent sample t-test analysis. The results show that Levent's T-test for Equality of Variance sig = 0.44 is greater than  $\alpha = 5\%$ , which is significant at the 5% significance level, and there is no statistically significant difference in the questionnaires received between waves; thus, it can be concluded that there is no biased response in research.

## IV. DATA ANALYSIS

### Structural Equation Modeling Based on Least Squares

This study uses multivariate data analysis because according to Hair *et al.*, (2018) data analysis has proven useful in evaluating the relationship between numerical variables while controlling for the impact of other variables. Multiple regression analysis, path analysis, and structural equation modeling (SEM) are commonly used multivariate analysis techniques.

Structural equation modeling is divided into two types, namely covariance-based SEM (CB-SEM) and variant-based SEM, known as PLS-SEM. This study uses PLS-SEM because it has several benefits: a) it is a solution for complex models; b) variables may deviate under conditions of parametric analysis such as normality and large sample sizes; and c) it makes it possible to estimate parameters that have several formative latent variables and to assess the moderating effect (Kock, 2010). Furthermore, researchers have examined the reliability and validity of the measurement model based on means (Peng & Lai, 2012).

### Measurement Models

Testing the measurement model begins by checking the Average Full Collinearity (VIF) value to determine whether multicollinearity exists. The WarpPLS output results show that the VIF value is 1,696, which is smaller than five, so it can be accepted. Ideally, the VIF value should be three. So it can be said that this research is free from multicollinearity problems. Next, the fit model was tested (Table 2). The causality assessment indices used (Kock, 2022) are Simpson's paradox ratio (SPR), R-squared contribution ratio (RSCR), and nonlinear bivariate causality direction ratio (NLBCDR). All were within the threshold value and endogeneity issues were ruled out.

**Table 2. Fit Model and Causality Index**

Average path coefficient (APC)=0.404, P<0.001
Average R-squared (ARS)=0.360, P<0.001
Average adjusted R-squared (AARS)=0.349, P<0.001
Average block VIF (AVIF)=1.755, acceptable if $\leq 5$ , ideally $\leq 3.3$
Average full collinearity VIF (AFVIF)=1.696, acceptable if $\leq 5$ , ideally $\leq 3.3$
Tenenhaus GoF (GoF)=0.499, small $\geq 0.1$ , medium $\geq 0.25$ , large $\geq 0.36$
Simpson's paradox ratio (SPR)=1.000, acceptable if $\geq 0.7$ , ideally = 1
R-squared contribution ratio (RSCR)=1.000, acceptable if $\geq 0.9$ , ideally = 1
Statistical suppression ratio (SSR)=1.000, acceptable if $\geq 0.7$
Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if $\geq 0.7$

Source: WarpPLS Outputs

The results of the composite reliability test showed a value of  $q_s = 0.880$ ,  $q_i = 0.822$ , and  $d_m = 0.880$ , higher than 0.70. The values of the average variances extracted,  $q_s = 0.786$ ,  $q_i = 0.697$ , and  $d_m = 0.605$ , were all above 0.50. The results show the reliability of all constructs, contributing more than 50% of the variance in their related items.

Discriminant validity is checked (see Table 3) using the criteria of Fornell and Larcker, (1981), that is, for each latent variable, the square root must be more than the correlation with other latent variables (Kock, 2020). The results show that our measurement model displays acceptable discriminant validity.

**Table 3. Discriminant Validity Test Results**

	$q_s$	$q_i$	$d_m$
$q_s$	0.886	0.613	0.559
$q_i$	0.613	0.835	0.358
$d_m$	0.559	0.358	0.771

Source: WarpPLS Outputs

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The test results showed Cronbach's alpha values as follows:  $qs = 0.727$ ,  $qi = 0.766$ , and  $dm = 0.829$ ; this value meets the criteria.

### Hypothesis Testing Results

The results of the testing of the proposed hypotheses are shown in Figure 1 and Table 5.

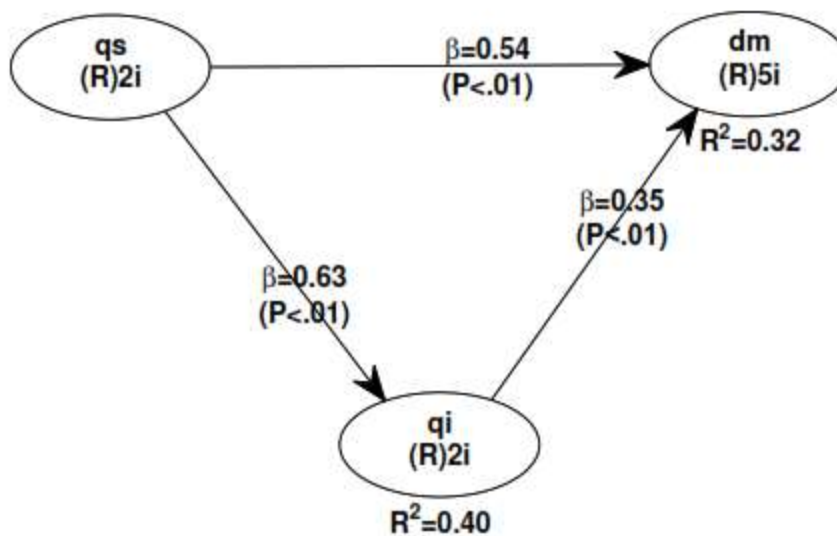


Figure 1. WarpPLS-SEM Analysis Model

Table 4. A theoretical model of the direct relationship of research variables

Independent Variable	Dependent Variable	Hypotheses	Relevant Path	Path coefficient	p-value	Remarks
qs	dm	H1	$qs \rightarrow dm$	0,54	<0,01	Supported
qs	qi	H2	$qs \rightarrow qi$	0.63	<0.01	Supported
qi	dm	H3	$qi \rightarrow dm$	0.35	<0.01	Supported

Based on Table 5 and Figure 1, the findings of this study indicate that at the 5% significance level, there is a positive and significant relationship between  $qs \rightarrow dm$  ( $\beta = 0.54$ ;  $P < 0.01$ ),  $qs \rightarrow qi$  ( $\beta = 0.63$ ;  $P < 0.01$ ), and  $qi \rightarrow dm$  ( $\beta = 0.35$ ;  $P > 0.1$ ); thus, hypotheses H1, H2, and H3 are accepted.

## V. DISCUSSION

Acceptance of the first hypothesis (H1), which states that the quality of the accounting information system has a positive effect on the success of decision-making, means that the implementation of a quality accounting information system at Rural Banks in Bali-Indonesia can improve the decision-making process. This is because by implementing a quality accounting information system, data processing becomes faster, more accurate, available at any time, and free from errors; thus, it is reliable, thereby making better decisions.

The use of a quality accounting information system allows organizations to make changes quickly so that they can adapt to the rapidly changing needs of the organization. The results of this study support those of Merkle *et al.*, (2022), who proved that the accounting information system had a significant positive effect on the decision-making process in auditing companies in the US. The same results are proven by Gebremedihin, (2019), with empirical evidence that accounting information systems have a significant influence on the decision-making process in Local Non-Governmental Organizations in Ethiopia. Adenike, (2017) proved that a quality accounting information system is effective in making decisions in the manufacturing industry in Nigeria.

The acceptance of the second hypothesis (H2), which states that the quality of the accounting information system has a positive effect on the quality of accounting information, means that quality accounting information is produced from a quality accounting information system. A quality accounting information system, namely, a flexible and sophisticated system, will be able to produce concise accounting information, useful in daily tasks and relevant for decision making, good appearance and format, comparable to other outputs (consistency), and easily understood. This is in line with (Meiryani *et al.*, 2020), who state that accounting information systems provide added value to companies. Meiryani *et al.*, (2020) and Gorla, Somers and Wong, (2010) proves that the quality of accounting information systems affects the quality of accounting information.

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Acceptance of the third hypothesis (H3), which states that the quality of accounting information has a positive effect on the success of decision-making, means that with quality accounting information, the leadership of Rural Banks in Bali-Indonesia can be successful in making decisions. This is because each stage of the decision requires accounting information, such as budgeting, investment, lending, employee recruitment, opening new branches, or downsizing the organization. This is in line with (Nguyen & Nguyen, 2020) finding that quality accounting information supports better decision-making and directly increases the profitability of the organization.

The results of this study support a study conducted by Mohammed, (2022), who showed that accounting information plays an important role in assisting managers in making administrative decisions at every stage of the administrative process. Kariyawasam, (2016) proved that accounting information has a positive and significant correlation with strategic decision making.

### VI. CONCLUSION

Based on the data analysis and discussion described above, it can be concluded that the quality of accounting information systems has a positive and significant effect on the success of decision making and the quality of accounting information. The quality of accounting information has a significant positive effect on the success of decision-making. This study supports the work of (DeLone & McLean, 2003) and (DeLone and McLean, 1992) on models of information system success.

The limitation of this study is that it uses a quantitative paradigm, so it is not known in detail how managers use accounting information systems and accounting information to be successful in decision-making. Future researchers should pay attention to other variables that influence decision making, such as leadership style, experience, and knowledge.

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