The Business Strategy And Development Life Cycle With Quality Accounting Information Systems

Nur Zeina Maya Sari

Abstract: This Study aims to determine Business Strategy, Method of Developing Life Cycle System (SDLC) on the Quality of Accounting Information Systems and the Impact on the Quality of Accounting Information at BUMN. 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 aims to develop an information system development life cycle on the success or failure of information systems. 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.

Keywords: Business Strategy, System Development Life Cycle (SDLC), Quality of Accounting Information Systems

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1. 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, so that 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.

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Meanwhile, according to Bodnar & Hopwood, translated by Amir Abadi Jusuf (2014: 6) 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). 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 to enforcement of ethics, social responsibility, environmental concerns, and sustainable development (faisal afif: 2015) 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. This study examines the influence of business strategies, system development methods (SDLC) on the success or failure of accounting information systems and their impact on quality accounting information. 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 (Mcleod and Schell, 2008; O'Brien and Marakas, 2010; Tangga and Reynolds, 2010). The

function of the accounting information system is to provide important information to help managers control activities and reduce uncertainties (Chong, 1996). 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. Stair and Renold (2006: 6) accounting information system is a tool used by management in order to generate a competitive advantage organization. In line with Mc Leod & Shell (2008: 51) Accounting information is used in the competition of a company. So that Business Process and Business Strategy tools in decision making. (Azhar Susanto; 2017: 72) The phenomena that occur from various aspects are described as follows: Gudono, R & D Director(2015) 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:

1. How is the Community Strategy at BUMN?
2. How is System Development Method (SDLC) at BUMN?
3. How is the Quality of the Accounting Information System at BUMN?
4. How much aspects of business control at PT. Len Industri persero?
5. How big is the influence of System Development Method (System Development Life Cycle) on the Implementation of Quality Information Systems at BUMN?
6. How big is the weakness of the Business Strategy and System Development Method (System Development Life Cycle) on the Implementation of the Quality of PT Information Systems at BUMN?

2. LITERATURE REVIEW / THEORY

2.1. Business Strategy
According to Whelen Hunger (2014: 245) Business Strategy is a strategy used in certain industries or market segments that reflect the company.Crown Dirgantoro (2001: 5) strategy comes from Greek which means business strategy in the army. Laudon and Laudon (2017: 86) explain to 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. Furthermore, Robson (1997: 7) explains that the purpose of business is a business strategy that strategy is the way you want to continue. Next Lewis et al., (2004: 125) states that the business strategy is how each business unit within the company's portfolio organizations will operate in the market arena. Thompson and William (2003: 14) describes 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. Agustinus Sri Wahyudi (1996: 19) strategy means generalship or something done by the war generals in making plans to win the war. 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. If the price and quality of the product or service of a company is not competitive, the company will experience bankruptcy (FredR davis, 2010: 18). 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 (Anthony and Govindarajan, 2005: 69). This depends on two interrelated aspects including: 1) Mission, which is the overall goal of the company

2.2. System Development Life Cycle (SDLC)
Ricardson, et all (2014: 94) states that A system of life cycle development is a process of creating or modifying information systems to meet the needs of its users. In line with the following, method used to develop a system (Sri Mulyani; 2007: 24). The method is the steps or rules for doing something. The method is the way to do things (Mc Leod & Shell 2008). SDC is a process used by a system analyst (Romney & Steibart; 2015: 760). SDLC Writer Synthesis is a step or method in developing an information system. 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:

1) There are problems (problems) that appear on the old system.
2) Organizational growth.
3) To seize opportunities.
4) There are instructions from superiors.

These processes are applied to a method which is often referred to as the System Development Life Cycle (SDLC) which is a common method in developing a system (Krismiaji, 2015: 170). According to Krismiaji (2015: 173) states that the System Development Life Cycle (SDLC) is one method of developing information systems that is popular when information systems are first developed that are carried out by systems analysis and programmers to build an information system.

2.3 Accounting Information Systems
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 Supply chain in audit accounting information systems competency to success (Sari & Susanto, 2018) and technology (Mayasari, 2017) has implications for the quality of accounting information. (Sari, 2016) (Sari, 2018)

bagan kerangka pemikiran sebagai berikut:
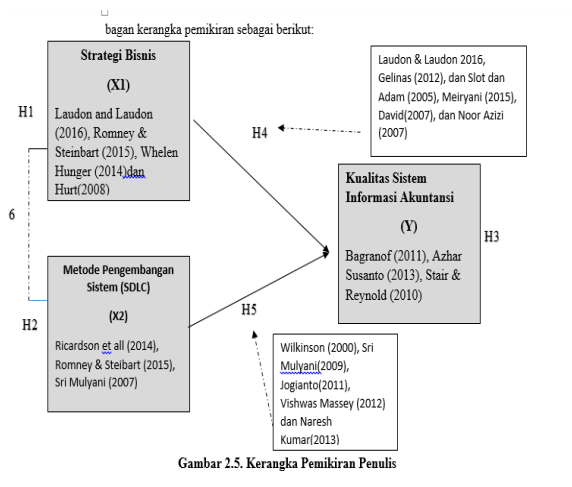
Gambar 2.5. Kerangka Pemikiran Penulis

3. Methodology

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. According Sugiyono (2008: 11) that 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.

4. RESULT AND SOLUTION

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

Data Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandarized
N		36
Normal Parameters[a,b]	Mean	127.4072
	Std. Deviation	26.24992
Most Extreme Differences	Absolute	.115
	Positive	.115
	Negative	-.088
Kolmogorov-Smirnov Z		.693
Asymp. Sig. (2-tailed)		.723

a. Test distribution is Normal.
b. Calculated from data.

Source: *Data processed by 2017 authors*

Based on the results of calculations using the SPSS version 22 program in the Kolmogorov Smirnov table above, it can be concluded that a significance value of 0.723 is obtained which means that the significance value is greater than 0.05 as a condition of normal distribution data. So it can be concluded that the data is normally distributed and meets the test requirements for normality assumptions.

2. Multicollinearity Test

Multicollinearity is 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 version 19.00, tolerance and VIF values are obtained as follows:

Nilai Tolerance and VIF

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	.401	1.889		.212	.833		
	x1	.069	.075	.127	.916	.367	.278	3.603
	x2	.347	.118	.342	2.945	.006	.394	2.538

Source: *Data processed by 2017*

AuthorsBased on the results of calculations with SPSS 22.00, it can be concluded that there is no multicollinearity because the tolerance value is greater than 0.1 and the VIF value is less than 10. This there is no strong relationship between the variables of Business Strategy, System Development Life Method (SDLC) 3. Heteroscedasticity test is a condition where in the regression model there is a variance inequality from residual one observation to another observation. If the residual variance of one observation to another observation remains, and if different variance. In this study chart (scatterplot diagram) method. The following is a scartterplot diagram using SPSS 22.00

Scaterplot Heteroskedastisitas
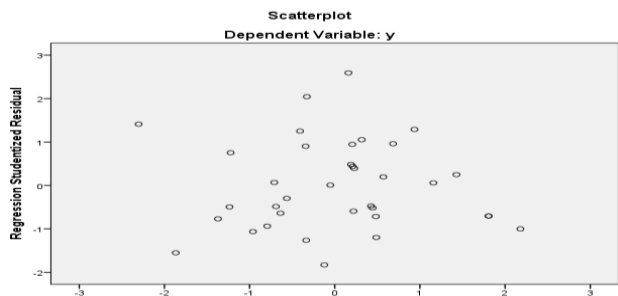
From the picture above it can be seen that in because in the picture there is no clear pattern, and the points spread above and below the number 0 on the Y axis. This indicates that in the model, the residual variance is one observation to another equal or constant. So that the assumption of absence of hetero or the presence has been fulfilled for the regression equation.4. Autocorrelation Test Self-autocorrelation or serial correlation is a condition in which there is a correlation between successive values of the same variable. In this study autocorrelation test was carried out with the statistical test Run test by comparing the significance value with α = 5%. Autocorrelation test results can be seen.

Autokorealsion

Runs Test

	Unstandardized Residual
Test Value[a]	-.28090
Cases < Test Value	18
Cases >= Test Value	18
Total Cases	36
Number of Runs	16
Z	-.845
Asymp. Sig. (2-tailed)	.398

Based on the results of the above analysis using SPSS version 22.00, the results show that the p-value or significance value is 1.00 compared to the alpha value of 0.05, meaning that the value is greater than alpha 0.398> 0.05, which means that it is quite random that H0 is accepted, which can be concluded that autocorrelation does not occur..4.1.5.2 Multiple Regression Models knowing the effect of the Business Strategy, System Development Method (SDLC), and on the Quality of the Accounting Information System and its impact on Accounting Information the multiple regression model through 2 stages, which will be formed are as follows Information: Y = Quality of Accounting Information Systemsβ0 = constantβ1, β2 = regression coefficientX1 = Business StrategyX2 = System Development Method (SDLC)e = Epsilon (influence other factors) By using the help of the SPSS 22 program application, the output of multiple linear regression results is obtained as follows

Regresion Accounting Information Systems

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.401	1.889		.212	.833
	x1	.069	.075	.127	.916	.367
	x2	.347	.118	.342	2.945	.006

Based on the above output, it is obtained values and regression coefficients so that it can form multiple linear regression equations as follows: Y = 0.401 +0.69 X1 + 0.347X2 + 0.740X3 + -0.340X4The above equation can be interpreted as follows:b0 = 0.401 means that if the Business Strategy, System Development Method (SDLC), and is zero then the Quality of the Accounting Information System is 0.401b1 = 0.69 means that if Business Strategy (X1) increases by one unit and other variables are constant, then the Quality of Accounting Information System (Y) will increase by 0.609b2 = 0.347 means that if the System Development Life Cycle (X2) increases by one unit and other variables are constant, then the Effectiveness of Accounting Information System (Y) will increase by 0.367

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-1.038	.547		-1.898	.066
	y	.597	.025	.971	23.523	.000

a. Dependent Variable: z

Source: Data processed by 2017 authors Based on the above output, it is obtained the values and regression coefficients so that it can form multiple linear regression equations as

Authors Based on the table above obtained the value of R = 0.914, this value indicates the existence of a strong relationship between independent variables simultaneously with the dependent variable. then the coefficient of determination can be calculated using the following formulation:KD = (0.914) 2 x 100%= 91.4%The coefficient of determination of 0.835 shows that the Business Strategy, System Development Method / Systems Development Life Cycle provides a simultaneous effect of 83.5% on the Quality of Accounting Information Systems. While the remaining 16.5% is influenced by other factors not observed in this study.To determine the magnitude of the coefficient of determination partially between the independent variables of Business Strategy, SDLC, and the Quality of Accounting Information Systems can be seen through tables and calculation processes as follows.

Determination to accounting information systems quality

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
1	.971[a]	.942	.940	.72960	.942	553.336	1	34	.000	2.059

a. Predictors: (Constant), y
b. Dependent Variable: z

Source: Data processed by 2017

Table 4.19
Value coefision Beta and Zero-order

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B		Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	.401	1.899		.212	.833	-3.452	4.253					
x1	.069	.075	.127	.916	.367	-.084	.221	.720	.162	.067	.278	3.603
x2	.347	.118	.342	2.945	.006	.107	.587	.726	.458	.215	.394	2.538

Source: Data processed by 2017

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B		Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	-1.038	.547		-1.898	.066	-2.150	.074					
y	.597	.025	.971	23.523	.000	.545	.649	.971	.971	.971	1.000	1.000

a. Dependent Variable: z

Source: Data processed by 2017

The amount of influence:

Variable X1: 0.127 X 0.720 = 0.0914 = 9.14%

Variable X2: 0.342 X 0.726 = 0.248 = 24.8%

From the results of the individual tests above it is known that the influence of the Business Strategy on the Quality of the Accounting Information System is 9.14%. And the System Development Life Cycle on the Quality of the Accounting Information System is 24.8% greater than the influence of business strategies. While simultaneously the business strategy and System Development Life cycle development method simultaneously affect the quality of accounting information systems by 39.35% Data analysis represent activity of pursuant to responder type and variable, tabulation of data pursuant to variable from entire/all responder, presenting data every accurate variable, doing calculation to answer formula of is problem of, and do calculation to test hypothesis which have been raised. Validity represent accuracy between data that happened at research object with energy able to be reported by researcher. Hence validity can be interpreted as an characteristic from size measure related to measurement level a test appliance researcher to be measured

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