

The Effect of Erp Effectiveness on the Accounting Information Quality with Personal Competence as Moderating Variabel on Pt. Aneka Gas Industri Tbk



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ABSTRACT: This study aims to examine and analyze the effect of Production Planning and Sales & Distribution variables on The Accounting Information Quality moderated by personal competence at PT Aneka Gas Industri Tbk Wil I North Sumatra. Type of this research using causal research. This study using 126 respondent as a sample with cencus method, questionnaire were given and filled out by employees of PT Aneka Gas Industri Tbk Wil I North Sumatra using ERP-SAP. The data were analyzed using the partial least squares (SEM-PLS) structural equation model. The results of this study indicate that the Production Planning variable has a significant and positive effect on the accounting information quality. Sales & Distribution variables have a significant and positive effect on the accounting information quality. In addition, this study also found that personal competence did not moderate the effect of Production Planning and Sales & Distribution variables on The Accounting Information Quality.

1. INTRODUCTION

Globalization makes the world seem without limit, along with the development of telecommunications, technology, and the emergence of the internet, making people work more effectively and efficiently. The development of technology, especially the use of the internet in other parts of the world, makes it easier to access information between countries, one of which is in the economic field. The accounting information quality is a very important component for companies, because information is the basis for every decision making. The quality of information depends on several things, namely relevant, reliable, timely, complete, understandable, and verifiable (Romney, 2006). Muhindo (2014) said almost all companies that do not apply the accounting information quality generate smaller profits, this is because small-scale businesses are not able to manage the most valuable resource in the company, namely information. This information is the result of data obtained from each recorded transaction. Rather than that, the solution to the above discussion is how to create a system that can conclude all business activities to be more practical. One of them is Enterprise Resources Planning (ERP).

Khaled (2012) "ERP is a business management system that has emerged to support organizations to use a system of integrated applications to enhance their Information Technology (IT) infrastructures, enhance business processes and deliver high quality of services." . Common things that are often found are human errors, lack of education about ERP-SAP implementation. Usually these errors are in the form of incorrect posting in the form of text, posting date, rupiah value, and quantity of goods. From some of the problems found in the field, it is necessary to carry out an evaluation for improvement of these problems, by seeing whether the accounting information quality that has been produced has been effective and whether it can have a positive impact on users in the company. At PT Aneka Gas Industri using some moduls to carry out activities buisness, such as FICO, Material Management, Production Planning, Plant Maintenance, and Sales Distribution.

1.1 Research Problem

1. How does the Production Planning module affect The Accounting Information Quality at PT Aneka Gas Industri Tbk
2. How does the Sales & Distribution module affect The Accounting Information Quality at PT Aneka Gas Industri Tbk
3. Is the personal competence of data processing able to moderate the relationship between the Production Planning module and The Accounting Information Quality At PT Aneka Gas Industri Tbk
4. Is the personal competence of data processing able to moderate the relationship between the Sales & Distribution module and The Accounting Information Quality At Pt Aneka Gas Industri Tbk

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1.2 Objective of the Research

1. To determine the effect of the Production Planning module on THE ACCOUNTING INFORMATION QUALITY at PT Aneka Gas Industri Tbk at PT Aneka Gas Industri Tbk
2. To determine the effect of the Sales & Distribution module on THE ACCOUNTING INFORMATION QUALITY at PT Aneka Gas Industri Tbk
3. To find out whether personal competence can moderating the relationship between the Production Planning module and The Accounting Information Quality at PT Aneka Gas Industri Tbk
4. To find out whether personal competence can moderating the relationship between the Sales & Distribution module and The Accounting Information Quality at PT Aneka Gas Industri Tbk

1.3 Research Design

The researcher used primary and secondary data. Primary data were obtained from questionnaires filled out by PT Aneka Gas Industri Tbk employees. The type of research used is causality research, The sampling technique is sensus sampling, which means when all population are used to samples.

2. LITERATURE REVIEW: ERP, Production Planning, Sales & Distribution, Personal Competence, Quality of Accounting Information

2.1 ERP

ERP is a configurable information system package, which integrates information and information-based processes within, and across functional areas within an organization (Wawan Dwanto, 2007: 3).

Irwan Kurniawan Widjaya (2012: 2) explains that ERP is an integrated application that becomes a framework for changing and assisting the process of building the foundation of information systems within an organization, whether implemented on a large scale or gradually.

Based on the above definition Enterprise Resources Planning is a software system in which there is a data collection process and data processing that has been structured in a structured manner so that the resulting output can describe all the results of production, sales reports, purchases, accounting, and others with the aim of serving all divisions. or company departments with better business processes.

Production Planning is a module that deals with production control. all production processes from scheduling to production schedule data storage can be accessed.

Sales & Distribution is a module specifically designed to record all sales transactions and product distribution including shipping documents..

To measure the research variables, the researchers used the indicators proposed by Doll (1998) which states that there are five component, that are content, accuracy, format, ease, timeliness

2.2 Personal Competence

Rivai (2011:302) competence is defined as a person's ability that can be observed which includes knowledge, skills, and attitudes in completing a job or task in accordance with the specified performance. In this case, of course, every employee has different skill standards in doing work, so efforts are needed to increase and improve employee competencies so that each competency possessed by each employee is in accordance with the standards desired by the company. This is in line with Veithzal (2003:298) which states that competence is skill, skill, ability. The basic word itself, namely competent which means capable, capable, skilled. Competence refers to the attributes/characteristics of a person that makes him successful in his work.

From the description of the understanding above, it can be concluded that personal competence in employees is a description of abilities that include knowledge, skills, and experience in carrying out each task or role that shows optimal results in carrying out all tasks that require the role of the company so that employees and companies synergize to create good competencies in order to achieve company goals.

2.3 Quality of Accounting Information

Accounting information comes from two words, namely Information and Accounting, information means a collection of data or facts that have been processed and processed in such a way as to produce something that can be understood and provides benefits to the recipient. While Accounting is a service activity whose function is to provide information. Jogiyanto, (2002:30) which explains that accounting information is presented accurately and in a timely manner that can provide benefits to users of the information.

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According to (IAI, 2002:84) the accounting information presented must have reliable quality that is free from misleading understanding, material error, and can be relied on by users as a sincere or honest presentation of what it should be presented or which is reasonably expected to be presented. So it can be concluded that the accounting information quality is a guide or in-depth information about the condition of a company where the information presented is accurate and reliable and free from errors that are beneficial to the users of the information.

2.4 Research Method

2.4.1 Research Approach

This type of research is descriptive research. According to Sugiyono (2016: 35) descriptive research is a problem formulation related to the question of the existence of independent variables, either only on one or more variables (stand-alone variables).

2.4.2 Nature of Research

This study uses causality research which means to find out the relationship between two or more variables (Sugiyono, 2012).

2.5 Population and Sample

According to Sugiyono (2016: 80), the population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions.

The population used in this study were all employees who worked at PT Aneka Gas Industri Region I, North Sumatra In determining the number of samples, the researcher used saturated sample method, which means that the entire population in this study will be sampled

3. DATA ANALYSIS METHOD

3.1 Definition of Data Analysis Method

According to Waluyo (2011:1) data analysis method is a method used to process the results of research that aims to get answers/conclusions from a problem. Researchers use quantitative research using the Partial Least Square model with the Smart PLS program.

3.2 Model Feasibility Test (Partial Least Square) PLS

3.2.1 Testing the Measurement Model (Outer Model)

This research is an outer model that uses reflection indicators, thus measurement can be done by testing the validity of reflective indicators and testing the reliability of reflective indicators. The reflective indicator validity test used two methods, namely the Convergent Validity Test and the Discriminant Validity Test (Abdillah and Hartono, 2015).

3.2.1.1 Convergent Validity Test

Namely a test to measure the level of accuracy of indicators or dimensions through measuring the magnitude of the correlation between the construct and the latent variable. To measure convergent validity, a standardized loading factor is used which describes the magnitude of the correlation between each indicator and its construct. The loading factor value above 0.7 is stated as an ideal or valid measure as an indicator in measuring the construct. However, values between 0.50 to 0.60 are still acceptable (Ghozali and Latan, 2015).

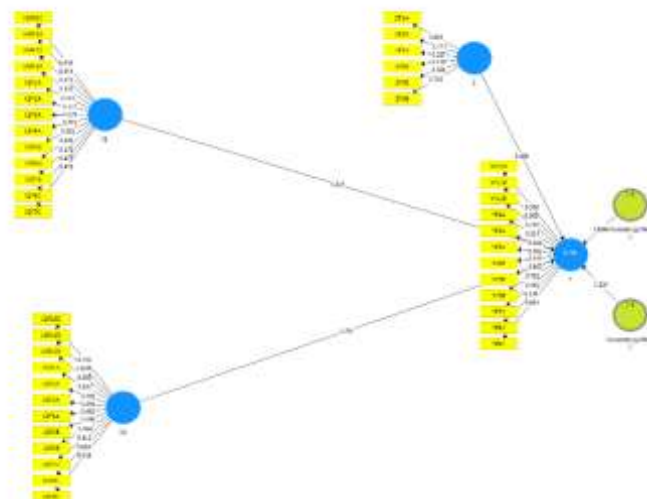


Figure 1: Convergent Validity Test

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3.2.1.2 Discriminant Validity Test (discriminant validity)

The method for assessing discriminant validity is to compare the value of the square root of the AVE (square root of average variance extracted) for each construct with the correlation value between the constructs in the model. Good discriminant validity is shown from the square root of the AVE for each construct which is greater than the correlation between constructs and the model (Fornell and Larcker, 1981 in Ghozali and Latan, 2015).

Table 1: Discriminant validity test

	AVE	AKAR AVE
<i>PRODUCTION PLANNING</i>	0.685	0.828
<i>SALES & DISTRIBUTION</i>	0.536	0.732
QUALITY OF ACCOUNTING INFORMATION	0.544	0.738
PERSONAL COMPETENCE	0.533	0.730
X1Z	1	1
X2Z	1	1

3.2.1.3 Reliability Test

Composite Reability is a reliability test that measures the actual reliability value of a variable, while Cronbach's Alpha measures the lowest value (lower bound) of the reliability of a variable. In this study, the reliability value seen is derived from Composite Reliability, while Cronbach's Alpha is not used because Composite Reability is better at estimating the internal consistency of a construct. Ghozali and Latan (2015) state that a latent variable has high reliability if the composite reliability value is above 0.70.

Table 2: Reliability test

	COMPOSITE RELIABILITY
<i>PRODUCTION PLANNING</i>	0.913
<i>SALES & DISTRIBUTION</i>	0.846
QUALITY OF ACCOUNTING INFORMATION	0.822
PERSONAL COMPETENCE	0.817
X1Z	1
X2Z	1

3.3 Hypothesis Test Results

Table 3: Path Coefficient

	Original Sample	T Statistics	P Value
<i>Production Planning</i> → Quality Of Accounting Information	0,276	2,257	0,024
<i>Sales & Distribution</i> → Quality Of Accounting Information	0,135	2,144	0,032

a. Hypothesis 1: Effect of Production Planning (X1) On The Accounting Information Quality (Y)

The effect of the Production Planning variable on The Accounting Information Quality shows a P value of 0.024 and the original sample is positive. The measurement results show that the P Value is 0.024 < 0.05, so the first hypothesis in this study is accepted. Based on these results, it can be interpreted that Production Planning has a significant and positive effect on the accounting information quality

b. Hypothesis 2: The Effect of Sales & Distribution (X2) On The Accounting Information Quality (Y)

The influence of the Sales & Distribution variable on Personal Competence shows a P value of 0.032 and the original sample is positive. The measurement results show that the P Value is 0.032 < 0.05, so the first hypothesis in this study is accepted. Based

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on these results, it can be interpreted that Sales & Distribution has a significant and positive effect on the accounting information quality

Table 4 : Path Coefficient Moderated

	Original Sample	T Statistics	P Value
Production Planning → Quality of Accounting Information moderated by personal competence	0,039	0,561	0,575
Sales & Distribution → Quality of Accounting Information moderated by personal competence	-0,044	0,619	0,536

c. Hypothesis 3: The Effect of Production Planning (X1) On The Accounting Information Quality (Y) with Personal Competence (Z) as Moderating Variable

The effect of the Production Planning variable on The Accounting Information Quality with Personal Competence as the moderating variable shows the P Value of 0.575. The measurement results show P Value 0.575 > 0.05, so the third hypothesis in this study is rejected. Based on these results, it can be interpreted that Personal Competence does not moderate the effect of Production Planning on The Accounting Information Quality

d. Hypothesis 4: The Effect of Sales & Distribution (X2) on The Accounting Information Quality (Y) with Personal Competence (Z) as Moderating Variable

The influence of the Sales & Distribution variable on the accounting information quality with Personal Competence as the moderating variable shows the P Value of 0.536. The measurement results show P Value 0.536 > 0.05, so the fourth hypothesis in this study is rejected. Based on these results, it can be interpreted that Personal Competence does not moderate the influence of Sales & Distribution variables on the accounting information quality.

4. CONCLUSION

1. Production Planning variable has a significant and positive effect on the accounting information quality at PT Aneka Gas Industri Tbk
2. Sales & Distribution variables have a significant and positive effect on the accounting information quality at PT Aneka Gas Industri Tbk
3. Personal Competence does not moderate the influence of Production Planning on the accounting information quality at PT Aneka Gas Industri Tbk
4. Personal Competence does not moderate the influence of Sales & Distribution on the accounting information quality at PT Aneka Gas Industri Tbk

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