

The Role Of Management Accounting Practices In The Use Of The Mediate Relation The Quality Of Information And The Quality Of An Erp System On Performance Of Companies In Indonesia

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Abstract

The purpose of this research is to examine and analyze the role of management accounting practices in the mediated relationship influences the quality of the accounting information system and Enterprise Resource Planning systems (ERP) against the performance of the company. Design/ methodology/ approach to hypothesis testing using partial least square approach (PLS). We perform an empirical study against the 89 companies in Indonesia that use ERP systems. Findings indicate that management accounting practices could bring impact on company performance of 63.7%. In this study found the findings that accounting techniques used after the use of Enterprise Resource Planning systems (ERP) can affect the performance of the company amounting to 68.5%. The influence of the use of management accounting provides the mediation role against the improved performance of the company.

Keywords: Quality of information, The quality system of Enterprise Resource Planning (ERP), The use of management accounting practices, The company's performance.

Abstrak

Tujuan penelitian ini adalah untuk menguji dan menganalisis peran praktik akuntansi manajemen dalam hubungan yang dimediasi mempengaruhi kualitas sistem informasi akuntansi dan Enterprise Resource Planning systems (ERP) terhadap kinerja perusahaan. Desain / metodologi / pendekatan untuk pengujian hipotesis menggunakan pendekatan partial least square (PLS). Kami melakukan studi empiris terhadap 89 perusahaan di Indonesia yang menggunakan sistem ERP. Temuan menunjukkan bahwa praktik akuntansi manajemen dapat membawa dampak pada kinerja perusahaan 63,7%. Dalam penelitian ini ditemukan temuan bahwa teknik akuntansi yang digunakan setelah penggunaan Enterprise Resource Planning systems (ERP) dapat mempengaruhi kinerja perusahaan sebesar 68,5%. Pengaruh penggunaan akuntansi manajemen memberikan peran mediasi terhadap peningkatan kinerja perusahaan.

Kata Kunci: Kualitas informasi, Sistem mutu Enterprise Resource Planning (ERP), Penggunaan praktik akuntansi manajemen, Kinerja perusahaan.

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INTRODUCTION

The development of information technology is increasingly demonstrating the existence over its success helped the users system in carrying out a variety of work activities. A wide range of innovation and technological sophistication of business entities more evocative or non business to take advantage of the features of the technology in order to support the every detail of its activities.

Quality system and quality of information is a major Predictor of the success of information system (Bailey and person, 1983). In the model the success of Delone and Mclean (1992) explained that the qualitative characteristics of information system itself (system quality) and the quality of the output of the information system (Information quality) a factor independent of the use of the system.

The use of technology, Enterprise Resource Planning (ERP) has changed its accounting practices both at the level of the financial reporting and accounting management, or at the level of the tax audit and Scapens techniques and Jazaeyri (2003). Spathis and Constatinides (2004) in his study States that users of Enterprise Resource Planning (ERP) introduces several techniques, such as the ABC method of accounting, financial ratio analysis, budgeting, revenue and profitability analysis Center by the customer. Galani (2010) found that the use of the ABC method, target costing and the balanced scorecard are likely to be larger in firms that implement Enterprise Resource Planning (ERP).

Such a system will contain some measure such characteristics as non-financial corporate environment. Thus, the system should give the forecast trend of events to come. In addition, the accounting information systems should provide information that is relevant and timely, then had to frequently report is important, and gives feedback quickly about the technology before.

Some controversy from the results of previous studies regarding the quality of information and the quality of the system against the performance of the company can be caused from a variety of factors that affect the results of the use of information systems. The use of information systems is an important variable that will affect the performance of Davis, (1989). It is indicated that an understanding

of the condition of the system information can be used or not, will be a crucial issue in the hope that information is already in the system invest not to be wasted. Information systems success can be measured by the level of use of information systems, user characteristics, and the basic use of the information system. This is due to the success of an information system is not only supported by the sheer use of the system, but also required conformity with the working environment and the needs of users of the information system.

Previous research Hazar daoud and mohamed triki (2013) in the study stated that the accounting information system and the quality system of Enterprise Resource Planning (ERP) negative effect on performance of the company. Studies conducted by Linqvist (2008) shows the implementation of the Enterprise Resource Planning (ERP) can harm the company and reduce income, Linqvist (2008), Songini (2001) also suggests that the implementation of the Enterprise Resource Planning (ERP) systems integration with others can lead to lost sales of their Stedman (2000) from the results of the research show that the implementation of the Enterprise Resource Planning (ERP) can lower the price of their stock. Palanisamy (2008), Recktenwald (2000) showed that implementation of the Enterprise Resource Planning (ERP) companies experience difficulties in providing spare parts to car dealers. Jesitus (2007), Wheatley (2000) after the implementation of the Enterprise Resource Planning (ERP) in the mid to late 1990's, the company filed for bankruptcy because of the failure.

Several studies have assumed that accounting information systems able to meet the characteristics of that of the scope of such information, the timeliness, accuracy and integration (Gul, 1991; MIA, 1993; MIA and Chenhall, 1994; Tsui, 2001). Gul (1991) and Mia (1993) suggests that the accounting information system should not be restricted to the traditional orientation (historical information and measured in monetary and information oriented to an external company) on the contrary, the system should have a wider scope aspect up to the customer. This kind of system should include Non financial measures with a view of the environmental characteristics of the company. Thus it can provide an estimate of

the likelihood of future events. In addition, the accounting information systems should provide information that is relevant, timely and must often report the most important events and provide quick feedback on the technology before.

It is shown that the existence of different performance enhancement results for each individual. The more successful a person is using information systems optimally and mastered the system function, then increasing the productivity of work.

This research uses the unit of analysis in the form of individual, then in research this will complement the conceptual framework that explains the relationship between the information system against the company's performance through the use of accounting practices management, so that it will contribute to the field of the science of management accounting.

Various previous research indicating that the characterization of the accounting information system in the context of Enterprise Resource Planning (ERP) can be done as in the accounting literature and literature information system. In the accounting literature, Chapellier (1994) describes the information system through the practice of accounting and management control, financial analysis, and the balanced scorecard. In the literature information system, according to Chenhall and Morris (1986), Gul (1991), Tsui (2001) and Naranjo Gill (2004) characterizes the system accounting information based on the characteristics of the information created in the system information, including the following: timeliness, aggregation and integration of information. In addition, Gable et al (2003) says that the quality of the system and the quality of the information are two important characteristics of information system.

Kanellou and Spathis (2011) reported that there was a decrease in the time and frequency of financial reporting (financial reports monthly, quarterly and annual) after the use of Enterprise Resource Planning system (ERP). Salehi et al (2010) stated in his study that information systems can enhance the performance of accounting. This performance could be reflected in the use of new accounting techniques. ROM et al (2008) concluded that the Enterprise Resource Planning system (ERP) is an important source of information for accounting practices.

The evolution of information systems that exist in the information system play the role of facilitator in introducing the accounting techniques (Rome, 2008). Granlund (2001) said that procurement of sophisticated information technologies give rise to a change in accounting practice management. Enterprise Resource Planning systems (ERP) became an important source of modern accounting practices (Booth et al, 2000).

In his studies, Rome et al (2008) tried to focus on the technical aspects of Enterprise Resource Planning (ERP) and examines its impact on the practice of management accounting. In fact, Rome (2008) define the technical support of an ERP system as the ability of all its technical characteristics in the design and use of management accounting practices. Booth et al (2000) in his studies claimed that Enterprise Resource Planning system (ERP) found the most influential use of contemporary accounting practice. The study States that in the implementation of the Enterprise Resource Planning system (ERP) affect the accounting practices used and pointed out that the implementation of the Enterprise Resource Planning (ERP) can be seen as "change Enabler "for the introduction of modern accounting techniques. Al-Hinai dkk (2013) stated that the success of the implementation of the Enterprise Resource Planning system (ERP) is influenced by the extent to which the manager of the company preparing the planning for planning activities and achievements. Cristobal dkk (2012), stated in his studies that the implementation of the Enterprise Resource Planning system (ERP) affect the practice of management accounting.

Wang (2003) in his study, argues that information systems encourage the manager of the company at the center of a complicated competition to solicit such information and using it so as to increase the chances of success of the company. In addition, the information quickly and will often help executives in making the right decisions, achieve profitable opportunities and improve the company's performance.

In his studies, Gul (1991), Mia (1993), and Ni et al (2007) supports the hypothesis that States that the extensive information, forecasting, external

companies, non-financial, fast and often will contribute to the company's operating performance in the competitive environment and the unexpected. In this regard, Gul (1991) and Mia (1993) argues that the accounting information system should not be restricted to the traditional orientation (historical information and calculated in monetary significance, and information that is oriented to the outside company). Therefore, the system should have a wider scope.

In the context of Enterprise Resource Planning (ERP), Doms et al (2004) says that when the company implemented Enterprise Resource Planning system (ERP), then the information obtained is relevant for users. This will give the Organization greater effectiveness. Gorla et al (2010) stated in their study that the quality of information useful for improving the performance of the company.

Hendricks et al (2007), Ismail and king (2007) in his study, said that the report made by the Enterprise Resource Planning system (ERP) make managers have a clearer vision of performance in every Department of the company. Therefore the report is used to identify the improvements needed and the benefits to be had from market opportunities. System information contains some measure of non-financial characteristics of the corporate environment.

Thus the system should give the forecast trend of future events. Therefore the accounting information systems should provide relevant information in quick time, then often most importantly, report and provide feedback quickly.

Jiwat and Malcom (2009) in his studies to predict the existence of the effect of quality system on performance of the company. Maldonado (2009) in the study said that the ease of use that was made of one dimension of quality system of Enterprise Resource Planning (ERP), has a positive and significant relationship towards the company's improved performance. Velcu (2007) in his study shows that the perception of the user about the functions of the Enterprise Resource Planning (ERP) is an important consideration when the ERP system want to make profits. Guvence (2005) in the study defines quality systems as technical characteristics of information systems. According to Zhang et al (2005), the quality system of Enterprise Resource Planning (ERP) contains the flexibility, ease of use, reliability, fast response time, and serves specifically. Ifinendo and Nahar (2007) in

their study suggests the characteristics of flexibility, ease of use, ease of learning, and integration for defining Enterprise Resource Planning system (ERP). Bernhard dkk (2006) stated in his study that only companies that adopters systems Enterprise Resource Planning (ERP) achieved significantly higher performance in business processes. In a study of Huseyin dkk (2013) stated that the ERP implementation reduce production costs, increase sales, process planning, and efficiency.

Gorla et al (2010) in the study stated that the quality of service is the most variable influence on the company's performance was followed by the quality of the information and the quality of the system, and thus the importance of service quality, quality systems and quality information to improve organizational performance.

Rahmawati study (2004) research and empirical evidence that give the utilization of management accounting techniques of stage 1 and stage 2 is still the dominant management accounting practices applied in a company in Malaysia. In addition, the study suggests that the practice of management accounting in the company selected Malaysia have fully reached the second stage, and has grown to be the third stage of the evolution of accounting management in some companies in Malaysia.

In a study of Lambert et al (2009) show that practices management accounting has long played a role in directing a multifunctional role in problem solving operations. Study of Luis dkk (2010) States that management accounting techniques continue to evolve to respond to the challenges being faced in the organization. Accounting practice management apply Hotels useful service companies in order to support the decision-making process in some aspects of the support the company's performance. So refer to that strategic planning if applied within the company is proven to positively enhance organizational performance.

In study of The Ni Yank et al (2007) States that the conditions of global competition, rapid technological change, and developing product life cycle environmental uncertainty occurs, where the condition of the Manager requires

information that is broader and more timely. Cost accounting systems, which only emphasizes the analysis of variance, combining cost and accounting for supplies, unable to handle the competitive environment the fickle. Management accounting practices by providing a broad scope and timely information, significantly influential on process innovation and organizational performance. The impact of innovation and organizational performance through the use of management accounting practices, making it easier in the managerial problem solving from a lack of relevant information, assist in the implementation of the objectives of the strategy of differentiation, as well as coordination of changes in organizational structure. With the use of management accounting practices then potentially reduces the uncertainty of the process of innovation, corporate profits from various aspects in a competitive environment.

Study of Abdel kader dkk (2008) shows that the difference in management accounting sophistication significantly explained by the uncertainty of the environment, electricity, decentralized, customer size, AMT, TQM and JIT. The data confirms that the power customers should be considered as external variables were added to the contingency theory paradigm. Expectations of the relationship between competitive strategy, the complexity of processing system of defective products, and management accounting sophistication does not however supported by the data. Understanding of improving the relationship between the contingency factor 10 and management accounting techniques used to contribute towards the further development of integrated contingency framework describes the variations in investment in management accounting.

Yvonne Augustine (2017), Ngogang (2005) in their study says that there is a statistically significant relationship between Management Accounting System, in his research States that the organizational culture of good will affect the Management Accounting System mediated entirely to the company's performance. In the study it is recommended to locate the dimensions of which factors are more powerful that influence the performance of the company in conjunction Management Accounting System.

METHOD

The unit of analysis in this study is particularly financial director who understand financial statements and information systems as something related to focus on something that will be examined. The unit of analysis was carried out by researchers in order to validity and reabilitas research can be maintained.

In this case the unit of analysis or object that will be scrutinized is the manufacturing company in Indonesia which implement Enterprise Resource Planning (ERP). As for that being a subject in this study is the Director or Manager of finance or Accounting.

A population can be defined as the entirety of the subject which wants to canvassed or subject that became the focus of attention of the researchers, as mentioned by Sugiono (2016), a population that is a generalization of the area include: the object or subject have certain qualities and characteristics set by the researchers to study further and then drawn conclusion. The population used in this research is the apply company-wide Enterprise Resource Planning (ERP) and engaged in manufacturing companies. Population figures taken around 250 companies. Then from existing populations, the sample can be taken to represent the population. The sample is part of the number and characteristics of the population that owned by Sugiono (2016). The sample in this study were determined by Purposive Sampling technique. This technique is one of the techniques of sampling non probability sampling/population gets no probability or possibility that same to be selected into the sample. Purposive Sampling also determines the sampling with how to set special characteristics in accordance with the research objectives so that the expected answer of the problem.

RESULTS AND DISCUSSIONS

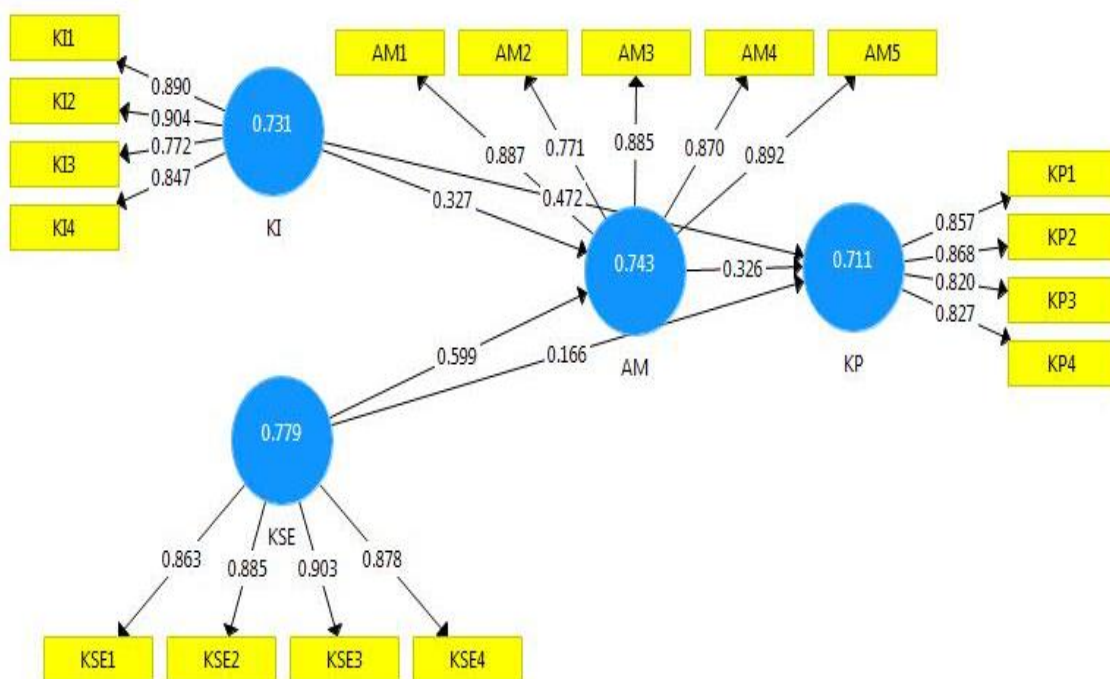
In this study, the influence of the variable quality of the information and quality system of Enterprise Resource Planning (ERP) against the company's performance with the use of accounting practices is mediated by management will be analyzed by analysis of variable PLS. the quality of the information and quality system of

Enterprise Resource Planning (ERP) measured in this study with some questions that are divided into 4 dimensions, whereas the variable management accounting and the company's performance is measured by some indicators are divided into 5 indicator.

Based on the results of estimation model in Figure 2, all the indicators in the reflective invalid constructs have a value above 0.7 factor loading, this indicates that all the indicators in the invalid constructs valid in measuring reflective constructs so there is no indicators in reflective invalid constructs which are removed from the model.

In addition to the votes of the loading factor of each indicator, convergent validity also assessed the value of the AVE each invalid constructs. The model is expressed have met the validity of convergent is good if it has a value of $0.5 > AVE$.

Figure 1
the results of Estimation Model PLS AVE, Coefisien, Outer Path loading.



Analysis results in Table 1 shows that all invalid constructs in the model of reflective PLS have a value $0.5 > AVE$ which shows that all the invalid constructs in the model of reflective PLS have met the validity of convergent.

Table 1. Convergent validity of test results

Constructs Reflektif	Average Variance Extracted (AVE)
AM	0.743
KI	0.731
KP	0.711
KSE	0.779

Discriminant validity is carried out to ensure that every concept of latent variables is different with each of the other variables. The model has a good discriminant validity if the value of the square root of the correlation between variables > AVE latennya. Discriminant validity test results in Table 2 below shows that the value of the square root of the correlation between variables > AVE so that it can be stated that the model meets the validity of discriminant.

Table 2. Discriminant validity of test results

	AM	KI	KP	KSE
AM	0.862			
KI	0.603	0.855		
KP	0.735	0.745	0.843	
KSE	0.749	0.460	0.628	0.883

Reliability can be assessed from invalid constructs the value of the crombachs value of Alpha, Composite Reliability and value of the Average Variance Extracted (AVE) from each invalid constructs. Invalid constructs are said to have high reliability if the value exceeds 0.7 alpha crombachs and the value of the composite reliability exceed 0.70.

Based on the results of a test of reliability above, alpha crombachs the whole value invalid constructs > 0.7 and the value of the composite reliability > 0.7 which means entire invalid constructs meets reliability invalid constructs.

In the analysis of PLS, testing the outer reflective invalid constructs models done by looking at the value of the weight and significance of multicollinearity in

model PLS. Significance of the weight obtained by bootstrapping procedure. Indicators in reflective invalid constructs declared valid in measuring constructs if it has the value significance weight < 0.05 (Ghozali, 2015:77).

Table 3. Reliability invalid constructs

Constructs Reflektif	Cronbach's Alpha	Composite Reliability
AM	0.913	0.935
KI	0.877	0.915
KP	0.865	0.908
KSE	0.905	0.934

Based on the results of a test of the significance of weight on Table 4, all indicators have had the value of p value $0.05 <$, this indicates that the entire formative indicators on invalid constructs valid in measuring the KSE invalid constructs KSE.

Table 4. Significance test results Weight

Variable Reflektif	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
AM1 <- AM	0.244	0.249	0.020	12.339	0.000
AM2 <- AM	0.195	0.188	0.025	7.895	0.000
AM3 <- AM	0.230	0.229	0.016	13.967	0.000
AM4 <- AM	0.245	0.256	0.031	7.901	0.000
AM5 <- AM	0.242	0.242	0.014	17.354	0.000
KI1 <- KI	0.304	0.304	0.018	16.620	0.000
KI2 <- KI	0.319	0.321	0.021	15.021	0.000
KI3 <- KI	0.225	0.227	0.025	8.907	0.000
KI4 <- KI	0.316	0.320	0.030	10.586	0.000
KP1 <- KP	0.300	0.310	0.033	9.199	0.000
KP2 <- KP	0.325	0.333	0.039	8.387	0.000

KP3 <- KP	0.279	0.284	0.027	10.185	0.000
KP4<- KP	0.280	0.278	0.024	11.601	0.000
KSE1 <- KP	0.303	0.312	0.036	8.382	0.000
KSE2 <- KP	0.254	0.251	0.018	14.140	0.000
KSE3 <- KP	0.275	0.280	0.022	12.777	0.000
KSE4 <- KP	0.302	0.305	0.022	13.667	0.000

In testing the outer model reflective, multicollinearity test invalid constructs is absolutely necessary. Multicollinearity test done by looking at the value of each indicator VIF or variable. Model PLS was declared independent of multicollinearity if the value of the entire VIF indicators in a reflective value invalid constructs $VIF < 10$ or < 5 (Ghozali, 2015:77).

Table 5. Multicollinearity test results

	VIF
KSE1	2.277
KSE2	3.090
KSE3	3.338
KSE4	2.491

Based on the test results of multicollinearity in Table 5, the value of the entire VIF variable < 5 , this indicates the absence of multicollinearity in the model PLS. or it could be opened in the program smart results PLS Algorithm.

In the analysis of PLS, R^2 shows strength prediction models have predictive value of R^2 weak relevance of 0.33 model shows moderate predictive models have relevance and value of R^2 model of 0.67 showed predictive models have relevance strong.

The results of the analysis showed that the value of R^2 model with endogenous variables of management accounting is of 0.646 and the value of R^2 model with endogenous variable performance of the company is of value because of 0.696 R^2 model exceed 0.33 then can be expressed that the full model PLS have a predictive relevance moderate.

Test of goodness of fit of the model PLS can be viewed from the value SRMR model. Model PLS stated have meet the criteria of goodness of fit of the model if the value of 0.10 and model SRMR < declared perfect fit if the value SRMR < 0.08. The results of the test of goodness of fit of the model on the table following 4.7 PLS indicated that the value of model PLS SRMR is 0.080. Because the value of the SRMR model under this model then PLS 0.10 were declared fit, making it feasible to use research to test the hypothesis. Based on the results of a test of goodness of fit of the model in Table 6 SRMR value model has below 0.10 indicating that the model meets the criteria of goodness of fit properly.

Table 6. Test Results of Goodness Of Fit of the Model

	Saturated Model	Estimated Model
SRMR	0.068	0.077

Test results match the model and Q square shows that model PLS that have built up decent used to test the hypothesis in the study. Hypothesis used in this test are as follows:

Ho: exogenous Variable has no effect significantly to endogenous variables.

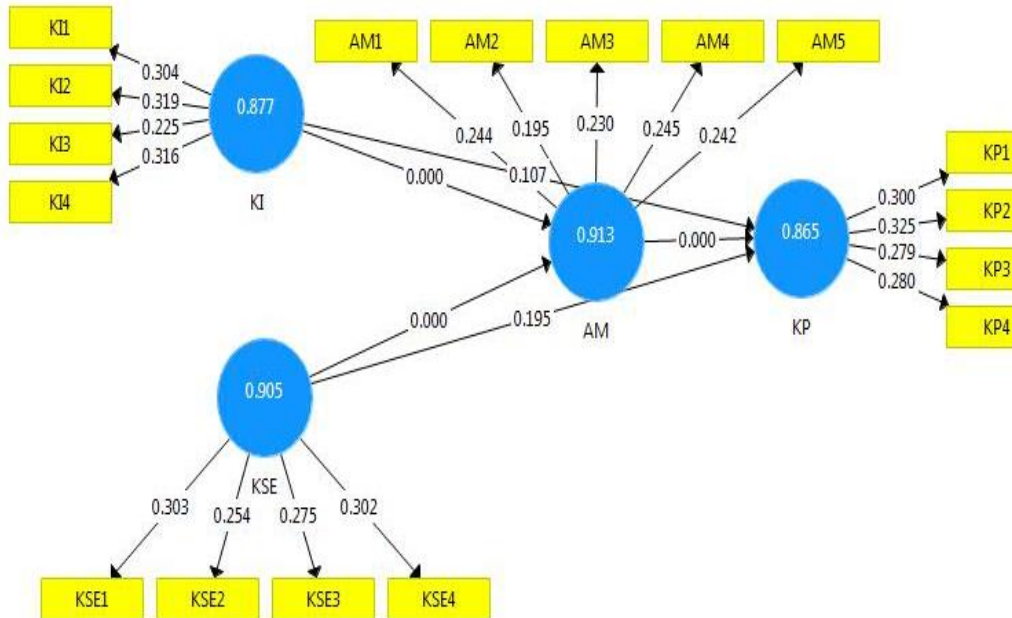
Ha: exogenous Variable effect significantly to endogenous variable

Based on the test results, if the value of P value < 0.05 and T calculate > 1.96 then Ho was rejected and it was concluded that exogenous variables effect significantly to endogenous variables, whereas if the value of the p value 0.05 and T > calculate 1.96 then Ho < not rejected and It was concluded that exogenous variables have no effect against endogenous variables.

Influence of exogenous variables relationship direction towards endogenous can be viewed from the value of the original sample. If the direction of the relationship is positive then the marked influence of the influence of endogenous exogenous variables against direct or positive is while the original negative is marked then sample the direction relationship variable exogenous influence endogenous variable is against opposites.

The results of the estimation model as acaun to test the hypothesis in this study can be seen in the following image on figure 3.

Figure 2
Yield Estimation Model PLS (Alpha Crombach, Indirect Effect, the Outer weight)



In the analysis of PLS on Table 7, the value f square (f^2) shows the influence of the great partial predictor variables each endogenous variable against. According to Cohen (1988), the value of f square obtained can then be categorized in the category of small effect ($f^2 = 0.02$), influential medium ($f^2 = 0.15$) and influential ($f^2 = 0.35$). Here is the value of f^2 exogenous variables respectively against endogenous variables:

Table 7. Significance Partial Influence test results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
AM -> KP	0.405	0.365	0.139	2.921	0.017
KI -> AM	0.327	0.306	0.101	3.249	0.001
KI -> KP	0.412	0.399	0.114	3.609	0.000
KSE -> AM	0.599	0.612	0.065	9.150	0.000
KSE -> KP	0.135	0.175	0.161	0.835	0.314

Based on Table 8 obtained the results that the variable quality of the ERP system is the most influential variables on performance of the company. The great influence of partial variables exogenous together – the same against endogenous variables can be viewed from the value R square model (for models with variable eksogen not exceeding 2), while for models with more than 2 variables eksogne, large the influence can be seen from the adjusted R square value. Interpretation of the R Square adjusted r square/the same as the interpretation of R Square in the regression analysis. The value of R Square shows the great influence of simultaneous (influence together) against endogenous exogenous variables.

Table 8. of the great Partial Influence test results (f2)

	AM	KI	KP	KSE
AM			0.257	
KI	0.188		0.130	
KP				
KSE	0.002		0.747	

Value of R Square can also demonstrate the power of model PLS, in this case the value R Square of 0.75 indicates a strong powerful PLS model, R Square of the PLS models showed a 0.50 moderate and value R Square of 0.25 indicating a weak model PLS. (Ghozali; 2016:78). The following is the value R Square adjusted R square and variable research:

Table 9. test result R Square

	R Square	R Square Adjusted
AM	0.646	0.637
KP	0.696	0.685

Test Mediation Based on the results of the analysis in table 5.10, retrieved the value R square variable management accounting is of 0.646. This shows that the model of endogenous variables with PLS management accounting has the power in the moderate category. Amounted to 64.6% variansi use of management accounting practices can be explained by the variable quality of the information and quality system of Enterprise Resource Planning (ERP).

Furthermore, the value of R is the company's performance in the variable Square of 0.686. This shows that the model of endogenous variables with PLS company performance have the power of prediction on the category strong. As much as 68.6% variansi company performance can be explained by the quality of the information, the quality of Enterprise Resource Planning (ERP) and accounting management.

In this study, the variable management accounting serves as the intervening variables. This indicates a variable not directly influence the quality of the information and quality system of Enterprise Resource Planning (ERP) on performance of companies with variable is mediated by management accounting.

Table 10. Significance test results influence mediation

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
KI -> AM -> KP	0.107	0.091	0.053	2.012	0.045
KSE -> AM -> KP	0.195	0.186	0.087	2.243	0.025

Based on the results of the analysis in table 10, indirect influence of the variable quality of information against company performance with variable is mediated by management accounting (KI-> AM-> KP) significant with a p value of 0.045. This is demonstrating that variables that AM can significantly influence variables mediate the quality of information on performance of the company. Because of the significance of the partial influence test results in table 5.10 shows that the quality of the information can also be a direct effect on performance of the company (though such direct influence is smaller than indirect influence), then stated that the type of the given variable mediation management accounting information quality on the effect on performance of this company is a kind of partial mediation.

Based on the results of the analysis in table 5.11, indirect influence of the variable quality of the ERP system on performance of companies with variable is mediated by management accounting (KSE-> AM-> KP) significant with a p value of 0.025. This is demonstrating that variables that AM can significantly influence the

quality variables mediate the ERP system on performance of the company. Because of the significance of the partial influence test results in table 5.10 shows that quality ERP system cannot directly effect directly against the company's performance (although the direct influence is smaller than the influence not directly), it is stated that this type of mediation given the variable quality of the influence on management accounting ERP system on performance of this company is a type of mediation full.

CONCLUSIONS

This research contributes to the level of scientific research in theory and practice. On the theoretical level, the research reflects the attempt to explain the company's performance through the accounting information systems, and quality system of Enterprise Resource Planning (ERP) through the use of accounting practices Management. Our knowledge as a researcher reveal still a little study that examines the accounting information system in the context of Enterprise Resource Planning (ERP). The contribution of this research is realized with the use of accounting practices as the characteristics of the system accounting information into information system success model made DeLone and McLean (1992).

This study reaffirms that the Enterprise Resource Planning system (ERP) ease of use new generation of management accounting practices, the company should seek increase use of accounting practices in order to improve performance. In addition, the company must think that the use of this practice can be greater when companies recruit competent accounting personnel. Therefore, the need to give attention to the personnel Department of accounting, who participated in reaching performance targets through the use of skill. The attention could be realized by providing training about the latest information system.

The first limitation is the sample chosen based on empirical methods, which include the creation of a sample pass the rational choice would like investigated individually because we don't have a list of Directors is right on target companies that have systems Enterprise Resource Planning (ERP).

The second Limitation is 2) sample size is small. Large sample will improve the validity of the statistics and improving the generalization of results. Data obtained from a questionnaire sent to respondents via email on the company that we get from the database. The response is right on target is not easy to come by.

The third limitation is a scale of measurement. This study uses a subjective measure of the perception of the respondent. This approach also led to lurch. However, the use of perception or questionnaire is considered appropriate for this study because most of the data required to evaluate the research variables are intangible, and therefore, difficult to collect it objectively.

Taking into account the limitations of this research, we offer a direction for the research to come. Future research needs to study the contribution of another contingency factors that affect information systems, and quality system of Enterprise Resource Planning (ERP), such as accounting staffs are competent, competitive advantage and the internal auditor. The research period is coming also need to improve the competence of moderation effects of accounting staff by creating a new instrument which describes a new skill such as Human Capital of staff competent in the context of the use of expertise and knowledge in modern accounting information system field and also suggested using the method of experimentation.

In addition, it will also assess the impact of the organization when promising an accounting information system before and after the use of Enterprise Resource Planning system (ERP). A longitudinal studies may need to be done to learn the nature of the evolution of accounting information system over long periods of time. We could use some objective performance measures into the subjective measure in order to improve the validity of the results.

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