

The Influence of Personal Information Capability and Management Commitment on the Success of the Implementation of Accounting Information System in Baznas of District / City Level in West Java Province

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Abstract— Law No. 23 of 2011 has become the most important part of making changes towards a professional BAZNAS. These changes should be supported by good personal information capabilities and management commitment in supporting those changes towards the better, especially in the development of integrated accounting information systems as an easy form of making financial reports that can provide timely, relevant and accurate information. BAZNAS integrated accounting information system is very important to build and create quality information and transparency that can lead to the increase of public trust for the managers of National Zakat organization. Especially in districts and cities of West Java. This research's objective is to test and analyze the influence of personal information capability and management commitment on the successful implementation of accounting information systems.

Explanatory research method is used for this research. Data collection is through survey techniques by distributing questionnaires and interviews on BAZNAS in district and city level in West Java. Meanwhile the observation unit is the users of accounting information system. The research instruments are validity and reliability tests. Data analysis is performed descriptively and verified using SEM-PLS.

The result of the research shows that at the significant level of 5% , the capability of personal information and management commitment have a significant influence on the successful implementation of zakat accounting information system in BAZNAS of Regency / city level in West Java Province with the influence of 77.5%. Meanwhile 22.5% are influenced by other factors that have not been studied.

Keywords— *Personal Information Capability, Management Commitment and the success of Accounting Information System Implementation.*

I. INTRODUCTION

Muslims are the majority in Indonesia. However, the realization of zakat that can be collected by National Zakat Organization (AZNAS) is under the number of potential (outlook zakat, 2017). This fact shows that Moslem community has a lack of awareness to pay zakat through official institutions (outlook zakat, 2017)

This means that zakat institution has not received maximum trust from the people. Other than that, some Indonesian Muslims have less knowledge about paying zakat through a legal institution than giving it personally to the mustahik (recipients).

The Law Number 23 of 2011 about zakat management and the position of BAZNAS as an authorized institution in managing zakat national level. Similarly, the Presidential Instruction of the Republic of Indonesia number 3 of 2014 about the optimization of zakat fund collection in Ministry departments, General Secretariate, State Institution, Secretariat General of State Commission, Local Government, BUMN and BUMD through National zakat organization (BAZIS) need to optimize zakat collection and utilization that is managed, organized, must be transparent and accountable to realize society welfare and poverty alleviation.

To establish public trust in zakat management, zakat management institutions, especially National zakat Institution (BAZNAS) needs a nationally integrated information system to be able to see zakat potential in some regions of Indonesia.

The integrated information system will produce accurate, timely and relevant information in accordance with BAZNAS requirements as this is in accordance with Law Number 23 of 2011 article 2, which is written that zakat management is based on integrated accountability.

As for the phenomenon that the information system used today by BAZNAS has not been integrated as stated by

Bambang Sudibyo, Chairman of Central BAZNAS (2014) that one of the reasons for the weak financial accounting information system of BAZNAS is caused by the un-integrated accounting data and this has caused the low amount of zakat revenue. (Didin Hafidhuddin, 2013). The zakat potential that has been??? can be absorbed by BAZNAS is 2.73 trillions or only about 1% of the expected potential revenue. (Didin Hafidhuddin: 2013). Weak accounting information system can be caused by several factors that come from the company, both internal and external. Some of Internal factors are the company's human resources of accounting department does not have enough knowledge to do it properly for various reasons such as; honesty, data manipulation and accounting process for personal, group or company interest. (Azhar Susanto, 2008: 5). Based on the research results that was conducted a year before, one of the factors that causes inadequate accounting information system is influenced by the weak human resource of BAZNAS (Nunung N, 2015). A weak human resource leads to un-integrated accounting information systems (Anwar Nasution, 2009). Personal information capabilities of BAZNAS is one of the aspects that is important in producing quality information. Spencer & Spencer (1993: 9) has stated that personal capability is able to describe the basic characteristics of a worker that can affect his behavior when he faces work and ultimately affects the ability to generate work performance. Meanwhile, according to Noe et al., (2015: 367) capabilities regarding (*skills, knowledge, abilities and personal characteristics*) enable employees to succeed in their work. Other than personal information capability, the success of information systems is also influenced by management commitment. Management commitment is a leadership style where *the top management and middle management* participate in creating employment goals, determining the level of authority, and clarifying the performance commitment (Chalk, 2008: 3). Based on preliminary survey, there are still some areas where local leaders have low management commitment and the level of zakat fund in those areas is not optimal. Based on the above description, the identification problem of this research is to study the influence of Personal Information Capability and management commitment on the success level of accounting information system implementation of The national Zakat Institution (BAZNAS) of city/regency levels of West Java.

II. THEORETICAL BASIS

2.1 Personal Information Capability

According to Tjhai Fung Jen (2002) personal techniques of information systems have a positive relationship with the performance of accounting information systems. Good

personal skills will encourage users to use accounting information systems so that the performance of accounting information systems is higher. Users of information systems that have good technical skills that were gained from education or experience of using the system will increase satisfaction in using accounting information systems and will continue to use them to complete their work because users have adequate knowledge and abilities. Meanwhile, according to Robbins and Judge (2014: 24) *"Ability is an individual's current capacity to perform the various tasks of a job"*. According to Steven Mc Shane (2010: 36) *capability/ competency* are the characteristics of someone who produces superior performance. Many experts describe the characteristics of this as personal traits (ie knowledge, skills, talent, personality, self-concept, values. Meanwhile, according to Stewart & Brown (2011: 22) says that *"A core set of competencies are the human resource practice competencies which relate to the knowledge, skills, and abilities required for recruiting, hiring, and compensating employees*, which could mean that a major competency is the competence of human resources related with knowledge, skills, and abilities needed to recruit, hire, and Employee compensation.

2.2 Management Commitment

An important factor in the success of the accounting information system is an ongoing management commitment (Siakas & Georgiadou, 2002), because accounting information system is not a *one stop shopping* activity but a continuous *improvement* process (Ashfaq, 2007).

According to Chalk (2008: 3) *Management commitment is a style of leadership where both the manager and subordinate Participate jointly in the establishment of work objectives, define authority levels, and clarify performance commitment*. Meanwhile, according to Liker & Hoseus (2008: 192) *Commitment could be defined as dedication of oneself for a field goal or a relation. Real commitment requires something psychology calls internal motivation; An individual is pushed to the goal internally*. Based on the above understanding it can be concluded that management commitment is a binding agreement by (*top or middle*) management to be involved and participate in the achievement of organizational goals on an ongoing basis and as needed to improve quality.

2.3 The Success of Accounting Information System Implementation

According to Etezadi and Farhoomand (1996), Kettinger and Lee (1995), Shirani et.al (1994), and Thong and Yap (1996), the success of accounting information system

implementation is “user satisfaction”, which is the degree of usefulness received by users on accounting information systems. Meanwhile, according to Peter (2008) *desirable characteristics of an information system are: ease of use, system flexibility, system reliability and ease of learning as well as system features of intuitiveness, sophistication, flexibility, and response times*. While Heidman (2008: 81) has stated that the success / quality of a system consists of integration, flexibility, accessibility, formalization and media richness.

Zaied (2012) has stated that *reliability, usability, adaptability, trust and maintainability* are to measure the quality / success of information system. Based on the description above, the dimensions of this research is the *ease of use, and integration adaptability*.

2.4 Research Hypothesis

According to Sugiono (2009: 93), hypothesis is a temporary answer to the problem research. Based on the above description, the research hypothesis are :

Hypothesis 1: Personal Information Capability has influence on the success of the

Accounting Information system Implementation

Hypothesis 2 : Hypothesis 2: Management Commitment has influence on the success of the Accounting Information system Implementation

Hypothesis 3 : Personal Information Capability and Management Commitment have influence on the success of the Accounting Information system Implementation

III. RESEARCH METHOD

3.1 Research Methods

The method used in this study is

Explanatory Research. *Explanatory Research* explains the causal relationship between variables (Cooper & Schindler, 2006: 154).

Explanatory research method refers to a theory or hypothesis to be tested as the cause of the phenomenon. According to Singarimbun and Sofyan Effendi (2011: 5) *explanatory* research is to determine the causal relationship between variables through hypothesis tests.

3.2 Variable Operational

Table.3.1: Variable Operational

Variable	Dimension	Indicator
Accounting Information system Capability (X1) Robbins & Judge (2014), Stewart & Brown (2011:22)	<i>Knowledge</i>	<ul style="list-style-type: none"> • Education • Work Experience
	Skills	<ul style="list-style-type: none"> • Expert in their job • Expert in expressing their needs in their job
Management Commitment Chalk (2008:3); Liker & Hoseus,2008:192	<i>Supervising</i>	<ul style="list-style-type: none"> • Coordinating activities • Reviewing Frequency
	<i>Evaluating the policies</i>	<ul style="list-style-type: none"> • Improve the weaknesses • provide the improvement fund
The success of accounting Information system Implementation (Y) References: Delon and McLean (1992); Straub et.al. (1995); Gelderman (1998)	<i>Ease of use</i>	<ul style="list-style-type: none"> • ease to use System • Clear System
	<i>Integration</i>	<ul style="list-style-type: none"> • Inter-components Integration • inter- subsystem integration
	<i>Adaptability</i>	<ul style="list-style-type: none"> • Adaptable to technology development • Accessible

3.3 Data Collection Techniques and Data Sources

Data collection techniques of this research are primary and secondary data collection techniques. Primary data is

obtained by giving questionnaire to the users of BAZNAS accounting information system of district / city level in West Java.

Questionnaire is a data collection technique that is conducted by giving a set of questions or written statements to the respondent to be answered. (Sugiyono, 2012: 199). And interviews to obtain deeper information that is not included in the questionnaire.

3.4 Population and Research Sample

3.4.1 Population

Population is a generalization area consisting of objects and subjects that have certain qualities and characteristics that have been determined by researchers to be studied and then draw a conclusion, (Sugiyono (2012: 117).

Based on this description, therefore the population of this research is BAZNAS of district and city level in West Java. Based on the Ministry of Religious Affairs, there are 26 BAZNAS at Regency/city level in West Java.

3.4.2 Samples

According to Sugiyono (2012: 124) sample is part of the number and characteristics possessed by the population". Therefore, samples taken from the population must be truly representing. The formulation of sample determination uses Slovin formula, with error rate (d) of 0.1 as follows:

$$n = \frac{N}{N \cdot d^2 + 1} = \frac{26}{26(0,1)^2 + 1} = 20,63 \\ = 21 \text{ (rounded)}$$

n = Sample Size

N = Population Size

D = Level of Error

With this formulation and the level of error (d) of 10% , there are 21 BAZNAS of district / city level in West Java Province obtained. While the *sampling* technique used in this study is simple random *sampling* using a random table.

3.5 Research Instrument Tests

Primary data that is collected through questionnaire distribution needs to be tested in advance with the consideration that the seriousness of respondents in answering the questions is very important in this research. It requires two kinds of tests namely *test of validity* and *test of reliability*.

3.6 Design of Analysis and Hypothesis Test

In this research, there are two types of analysis to obtain the results that are in accordance with the research objectives, namely:

1. Descriptive analysis to explain the characteristics of the variables that are studied to support problem solving for operational advice
2. Verification analysis using either partial or simultaneous multiple regression by first testing the classical assumptions such as test of data normality, test of multicollinearity and test of heteroskedasticity.

IV. RESEARCH RESULTS AND DISCUSSION

4.1 Descriptive Analysis

4.1.1 Personal Information Capability

The result of *grand mean* score for personal information capability is 3.452 meaning that personal information capability of the National Zakat Institution (BAZNAS) at district / city level in West Java province is in the category of capable. Grand mean of 3.452 is equivalent to 69% which means personal information capability is under the expected level. The gap of 30.1% is a form of quantification of the expected condition where all respondents answered the scale of 5. This gap indicates one of the reasons why the personal capabilities of information in BAZNAS is in the category of "Fairly Good". Viewed from the indicator of personal information capability, the indicator of "expert" in job has the highest score. This condition indicates that BAZNAS employees in are responsible for the trust given to them and try to conduct their responsibilities well. Meanwhile, the indicator of education related to accounting has the lowest score. This is in accordance with the answer of questionnaire in which 77.17% of BAZNAS employees does not have degree in accounting (non-economics degree). In addition, 68.42% of the employees have a working period less than 5 years and 35.09% of them have worked at BAZNAS for less than a year. This condition indicates that the personal information capability of BAZNAS should be further enhanced, especially with regard to providing sustainable training in order to improve the effectiveness of accounting information systems.

4.1.2 Management Commitment

The result of grand calculation mean score of respondent for management commitment is 3.405 meaning that management commitment of BAZNAS at regency / city level in West Java province in conducting supervision of maintenance of information system and evaluation of implementation is in the category of fairly good. Grand mean of 3.405 is equivalent to 68.1% which means that

management commitment does not reach the expected level. The gap of 31.9% is a form of quantification of the expected condition where all respondents answered the scale of 5. This gap indicates one of the reasons why management commitment in BAZNAS is categorized as fairly good, with management commitment in coordinating activity, review frequency, development, and the provision of funds for improvement are, in fact, still not fully maximized to supervise the implementation of information systems maintenance and to evaluate previously established policies to correct any mistakes.

4.1.3 The success of Accounting Information System Implementation

The result of grand calculation of mean score of respondents to the success of Accounting Information System implementation is 3.208. This means that the success Accounting Information system implementation of BAZNAS of regency / city level in West Java province in producing timely and relevant information is in the criteria of fairly good. The Grand mean of 3.208 is equivalent to 64.2% meaning that the success of accounting Information System implementation is lower than the expected level. The gap of 35.8% is a form of quantification of the expected condition where all respondents answer the scale of 5. This gap indicates one of the reasons why the success of accounting information system implementation of BAZNAS is in the

category of fairly good. The system used by Baznas has not been well-integrated either in component or sub-system. The system used is still partial, so the financial statements generated from the system cannot accommodate the needs of users.

Similarly, the current system does not maximally adjust the environmental changes both internal environment and external environment that produce inadequate information.

4.2 Analysis of verification

Verification testing is basically to test the capability of personal information and management commitment to the success of accounting information system. However, before the testing is performed, Test of validity and test of reliability are conducted.

4.2.1 Test of Research Instrument

Test of validity is used to prove whether the questionnaire as a measuring tool has validity. A statement item is declared valid if its correlation coefficient is above 0.30 (Barker et al., 2002: 70), while the test of reliability is used to find out whether the questionnaire has carefully and precisely measured the matter. Test of Reliability uses *split-half* method where a questionnaire is declared to be reliable if its coefficient is higher than 0.70 (Baker et al, 2002: 70). With the following results:

Table.4.1: Results of Validity and Reliability Tests

Variable	Statement Items	Validity Index (r)	Coefficient of Reliability
Personal capability	Item 1	0.880	0.926
	Item 2	0.911	
	Item 3	0.931	
	Item 4	0.861	
Management Commitment	Item 1	0.720	0.840
	Item 2	0.820	
	Item 3	0.816	
	Item 4	0.643	
The Success of Information Accounting System Implementation	Item 1	0.861	0.920
	Item 2	0.816	
	Item 3	0.880	
	Item 4	0.833	
	Item 5	0.889	
	Item 6	0.796	

Source: Data Processing Result

4.2. Hypothesis Test

To test the influence of personal information capability and management commitment to the success of accounting information system implementation of

BAZNAS at district / city level in West Java province, multiple regression analysis is performed using the following data:

Table.4.2: Anova(Simultaneous Test)

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	490,044	2	245,022	35,390	,000 ^b
Residual	124,622	18	6,923		
Total	614,667	20			

a. Dependent Variable: The success of Accounting Information System Implementation

b. Predictors: (Constant), Commitment, Capability

Table.4.3: Partial Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-3.478	2.819		-1.234	.233
Commitment	.989	.290	.540	3,417	.003
Capability	.696	.265	.415	2.628	.017

a. Dependent Variable: The success of Accounting Information System Implementation

Table.4.4: Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.893 ^a	.797	.775	2.63125	1.511

a. Predictors: (Constant), Comitment, Capability

b. Dependent Variable: Accounting Information system success

The hypothesis test table above is interpreted as follows:

a. Simultaneous Hypothesis Test

Based on table 4.2, the results of simultaneous or all together hypothesis testing gives the value of sig at 0.00 which is smaller than 0.05. It is, therefore, the hypothesis that there is influence between personal information capability and management commitment on the success of accounting information system implmentation and can be accepted.

b. Partial Hypothesis testing

Based on table 4.3, the result of partial test is that capability 's value of sig is 0.003 which is smaller than 0.05, Therefore the hypothesis that there is influence of personal information capability on the success of accounting information systems can be accepted.

Management commitment has a value of sig at 0.017 which is less than 0.05. This means that the hypothesis of there is an influence of management commitment on the success of accounting information system implementation can be accepted.

c. Coefficient of Determination

Based on table 4.4, the influence of personal information and management commitment on the success of accounting information system of

BAZNAS of city level in west java is of 79.7%, and 20.3% is influenced by other factors that are not examined.

4.3 Discussion

4.3.1 Personal Information Capability on the Success of Accounting Information System Implementation of BAZNAS regency / city Level in West Java Province

Based on the results of hypothesis testing, personal information capability has influence on the success of accounting information system implementation. It is provided in Table 4.3 that the p-value is 0.003 which is smaller than 0.05. With the significant level is of 5%, Ho is rejected.

This means that the capability of personal information significantly influence the successful implementation of accounting information system of BAZNAS of West Java Province. The results of this study provide empirical evidence that a better capability of personal information will improve the success of accounting information system implementation.

The results of this study are in line with Mulyani S & N Nurhayati (2015) who suggested that personal information capability significantly influences the success of accounting information system of Sharia Bank in Bandung. The results of this study are also relevant to the

various concepts that generally suggest that personal information capability affects the success of accounting information system implementation, as proposed by Rocheleau (2006) who has stated that the users' knowledge on information system influences the successful implementation of accounting information system. This means that if the users of accounting information system have better knowledge, they will be successful in applying the accounting information system. Similarly, O'Brien & Maracas (2010: 32) suggested that the most important part in the success of information system is the human resource including *users* who have the *knowledge*. Furthermore, Azhar Susanto (2000: 176), has stated that *brain-ware* or human resource is the most important part of accounting information system components in the business world.

4.3.2. Management Commitment on the Successful Implementation of Accounting Information System of BAZNAS districts / city Level West Java Province

Based on the results of hypothesis testing, it turns out that management commitment has an effect on the successful implementation of accounting information system. It can be seen in Table 4.3 that the p-value is 0.017 which is smaller than 0.05. With the significant level 5%, H_0 is rejected.

This means that management commitment has a significant effect on the successful implementation of accounting information system at the National Zakat Institution (BAZNAS) of regency/city level West Java Province. The results of this study provide empirical evidence that a better management commitment will improve the successful implementation of accounting information systems.

The results of this study are in line with the results of Sharma and Yetton (2003), Sabherwal et al. (2006) which suggested that the success of accounting information systems is influenced by top management commitment. In line with Kimball et al., (2008: 16) It is the most important criteria for the success or failure assessment of accounting information system implementation because a strong management commitment will easily overcome the deficiencies in the implementation of the accounting information system.

Based on the results of this study, the supervision, activity coordination and review by management has not been optimum in the maintenance of accounting information systems. This is due to because the SIA / SIMBA of BAZNAS is created by the central in which the local BAZNAS is only the executors. Therefore, the top management of local BAZNAS seldom coordinates or reviews the activities that are related to system maintenance.

4.3.3 Influence of Personal Information Capability and Management Commitment on Accounting Information System Success

The model offered in this study to solve the problem on the successful accounting information system has been tested its compatibility with the acceptance of the research hypothesis in which personal information capability and management commitment have influence on the successful accounting information system.

The contribution (coefficient determination / *R Square*) of independent variables together with (personal information capability and management commitment) is affected by the dependent variable of the success of accounting information system (79.7%) and 20.3% is influenced by variables that are not studied.

V. CONCLUSION AND LIMITATIONS OF RESEARCH RESULTS

Based on the results of analysis and hypothesis testing, it can be concluded that the capability of personal information and management commitment significantly influence the successful implementation of accounting information system in BAZNAS. This means that the successful implementation of accounting information system can be improved if the system users have good capability and management commitment that always supports the activities undertaken by BAZNAS District / City in West Java Province.

Meanwhile, the influence of personal information capability and management commitment on the success of accounting information system is 79.7% and 20.3% is influenced by other factors that are not examined.

On the other hand, there are some limitation of the research explained as; First, research is only performed in West Java BAZNAS. Therefore, this study results only reflect the existing conditions of West Java BAZNAS rather than throughout Indonesia. There is a great hope that in the future other researchers are able to perform more research about BAZNAS throughout Indonesia.

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