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THE INFLUENCE OF THE QUALITY ACCOUNTING INFORMATION SYSTEM TO THE QUALITY OF ACCOUNTING INFORMATION - EVIDENCE IN INDONESIA

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Managers as stakeholders use accounting strategic management in implementing their business strategy. The essence of strategic management accounting is to create satisfaction for its customers which is known as the concept of value chain analysis. Currently the implementation of strategic management accounting has used information technology known as Accounting Information Systems. Accounting information systems produce Accounting Information that managers use in making strategic decisions in any company.

This study used descriptive and verificative methods. Respondents in this study were 60 functional managers SOEs in Bandung Indonesia. Quality data tested by Validity and Reliability test. Statistical tests use structural equation model-PLS. Results of this study is Accounting Information Systems have a significant effect on the of accounting information on SOEs in Bandung City -Indonesia

Keywords : Quality of Accounting Information Systems, Quality of Accounting Information, State Owner Enterprises

INTRODUCTION

Reference [1] argues that competitive advantage will be achieved when management at various levels of organizational organizations used accounting information systems to produce accounting information that supports strategic advantage, tactical excellence and operational excellence. Furthermore, [1] stated that management at the highest level uses accounting information systems to change the company's direction in achieving strategic advantage by providing product and service information from standard databases accessible via web browsers by business partners and by consumers. The middle management uses accounting information system to determine the right type of strategic planning information used that can generate tactical benefits for an organization through service improvement to improve customer satisfaction by providing flexibility to customers to be able to access information related to products and services owned company directly. Management at the operational level uses an accounting information system to ensure that the company's operations run

efficiently and achieve superior corporate operations.

Accounting information systems are an important instrument in establishing corporate value [2] because organizations need accounting information to achieve competitive advantage [3] The availability of a accounting information system enables an organization to increase revenue or reduce its costs by providing Accounting Information that can assist managers in making better decisions or accounting information that can improve the implementation of business processes within an organization [2]. The quality of accounting information is an important resource [4] and strengthen various individuals within an organization. The quality accounting information impacts the quality of communication. Increasing the quality of communication will also enhance integration within an organization. The increased integration of an organization will improve the organizers' understanding of the organization in looking at changes around the organization so that organizers will be quick and accurate in response to any changes that arise [5].

Chapter-12: Accounting Firms

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12.1 Liability-Allocation, The Adverse Effects Of Oligopoly In The Auditing Industry:
And Lack Of Independence Of Auditing Firms.
The Financial Stability Act of 2010 (USA) and SOX did not solve the primary structural
problems in the accounting/auditing profession which have contributed to systemic risk. These
problems are as follows.

There has been a continuing Oligopoly in the accounting/auditing industry in most

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