

The Influence of Information Technology and Management Accounting System Information on Quality of Decision-Making in BOS Fund Management

Anindya Dianing Pratiwi, Alwan Sri Kustono, Ririn Irmadariyani

Master of Accounting, Postgraduate Program, Faculty of Economics and Business, University of Jember, Indonesia

ABSTRACT

This research aims to examine and analyze the influence of information technology and MAS information on the quality of school principals' decision-making in managing BOS funds in state primary and secondary schools in Banyuwangi Regency, Indonesia. The population in this study were all state primary and secondary schools in Banyuwangi Regency. The sampling method in this research is multistage random sampling. The data in this research was collected through questionnaires distributed to schools and treasurers. There are three hypotheses tested regarding whether information technology and MAS information can improve the quality of decision-making. AMOS is used for hypothesis testing. Research findings show that there is a direct influence of information technology and MAS information on the quality of decision-making. Apart from that, there is also an indirect influence of information technology on the quality of decision-making through MAS information.

KEYWORDS: *information technology, MAS information, quality of decision-making*

INTRODUCTION

One of the government's initiatives to improve the quality of education throughout the country is by providing support to primary and secondary schools, both public and private, through School Operational Assistance (BOS) funds. To maximize the effectiveness of BOS funds, educational institutions are given the authority to manage them independently. Furthermore, schools have the flexibility to tailor the allocation of BOS funds to their unique needs and priorities while complying with the government's technical instructions. These technical instructions are clearly outlined in Permendikbudristek 63/2022 and Permendagri 3/2023, which provide comprehensive guidance for managing BOS funds.

According to Permendagri 3/2023, the school principal serves as a manager with the responsibility of devising the school's plans and budgets, as well as

allocating BOS funds. In this critical role, the principal must make thoughtful decisions regarding priority activities, providers, and budgetary allocations. It is imperative that the principal thoroughly assess all available options and adhere to applicable regulations to execute the most effective and resourceful course of action.

When it comes to managing BOS funds, school principals seek input from treasurers to inform their decisions. As such, both principals and treasurers need to have access to relevant information that aligns with the choices they will need to make. School principals and treasurers require a specific type of information to effectively make decisions. This information is known as management accounting information, which goes beyond financial data and incorporates non-financial information. Chenhall & Morris (1986) identified four characteristics of

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management accounting information that are useful for decision-makers, namely scope, timeliness, aggregation, and integration.

School principals need information that has a broad scope as an implication of increasing their authority, responsibility, and function as control. Timeliness characteristics relate to the time lag between the need for the required information and the availability of the information. If information is not conveyed promptly, then the information loses its value in the decision-making process (Hayati & Yulistia, 2023).

Aggregation characteristics have an impact in terms of information acquisition. Information is conveyed in a more concise form, but still includes important things, so as not to reduce the value of the information (Chia, 1995). Meanwhile, integrated information plays a role in coordinating various decisions in schools.

Management accounting information is the output of a formal system designed by the organization, namely the Management Accounting System (MAS) (Hansen & Mowen, 2004). To make MAS effective, there must be compatibility between all organizational elements and other elements, but there is no universal MAS that suits all organizations in every situation. This is in line with contingency theory which is based on the premise that MAS is influenced by situational factors that exist within the organization.

It's important to consider the impact of information technology as a contingency variable. According to Davis & Albright (2000), the use of information technology can affect the information generated by MAS. By leveraging information technology, managers can access information more rapidly (Hansen & Mowen, 2004). Additionally, organizations can consolidate data from disparate sources, minimizing administrative tasks, and accelerating the delivery of data necessary for effective decision-making.

Users who can utilize technology have the potential to make better quality decisions. In some cases, the great benefits of information technology cannot be felt by users with different competencies, intentions to use, levels of anxiety, perceived acceptance, and social pressure (Andarwati & Jatmika, 2017; Taherdoost, 2018; and Parastika, 2021).

Studies investigating the impact of information technology on decision-making have yielded varying results. Hagu et al. (2023); Lutfi et al. (2022); Mardiono & Hwihanus (2022) found evidence of information technology's influence on decision-making. However, Berisha-Shaqiri (2014) and Nowduri (2011) argued that not all forms of

information technology are beneficial for decision-making. Nowduri (2011) further concluded that decision-making should be tailored to specific circumstances, posing challenges for information technology to adapt accordingly.

The implementation of information technology in managing BOS funds includes the use of the School Activity Plan and Budget Application (ARKAS). This innovative tool was created by the government and offers a range of features including planning, implementation, recording, accountability, and reporting. The use of ARKAS is mandatory, which means that every school that receives BOS funds is required to use ARKAS. As a mandatory information technology, the benefits of ARKAS depend on the extent to which users utilize ARKAS output to support decision-making. Optimal ARKAS provides information as a basis for planning, budgeting, implementing, and evaluating the sustainable use of BOS funds.

Prior research was conducted to assess the extent of ARKAS utilization in the decision-making process among school principals and treasurers. The research involved observing BOS fund management assistance activities for public elementary and junior high schools in October 2023. The findings of the research revealed that several school principals and treasurers were not utilizing the information technology uniformly, leading to the misuse of BOS funds and non-compliance with tax regulations. This discrepancy has the potential to be flagged by auditors during audits.

Based on the description, it is necessary to test and analyze whether MAS information and information technology help school principals and treasurers in making decisions in managing BOS funds.

LITERATURE REVIEW

Information Technology

The business environment has become more dynamic, complex, and competitive in recent years. In rapidly changing circumstances, organizations need to look for methods to improve performance efficiency. One method that can be used by organizations is the use of information technology. According to Gatautis & Vitkauskaitė (2009), the role of information technology is very important in supporting planning, decision-making, and control of an organization. This is because information technology helps managers provide information more quickly, flexibly, and concisely than would otherwise be possible. In large organizations, many management reports are automatically generated from information technology-based information systems.

MAS Information

There are four characteristics of MAS information (Chenhall & Morris, 1986), namely:

1. Scope

In information systems, scope refers to the dimensions of focus, quantification, and time horizon. Information that has a broad scope (broad scope) provides information related to the external environment which may be economic and non-economic.

2. Timeliness

Timeliness includes the time interval between the request and the availability of information from MAS to the requesting party and the frequency of reporting.

3. Aggregation

Aggregation refers to a variety of formats that are consistent with formal decision models. In recent developments, aggregated information is a combination of functional and temporal information such as sales areas, cost centers, production, and marketing departments, as well as information generated specifically for formal decision models.

4. Integration

An important aspect of controlling an organization is the coordination of various segments within sub-organizations. The perceived benefits of integrated information will be influenced by contextual variables, such as decentralization and organizational interdependence.

Quality of Decision-Making

Decision-making is the proactive selection of two or more options under conditions of uncertainty to achieve certain goals, objectives, or outcomes with the least risk. The goal of decision-making is to achieve positive results with successful, cost-effective, and timely decisions, as well as avoiding unsatisfactory results and reducing their consequences (Neziraj Shaqiri, 2018). The quality of decision-making can be assessed from the results of the decision, such as being precise, reliable, and having minor errors (Alalwan et al., 2014).

Hypothesis Formulation

Information Technology and Quality of Decision-Making

High-quality and timely decisions depend in part on data quality and the presence of online and real-time information (Klovienė & Gimzauskiene, 2015). This information comes from input data using data processing techniques, namely information technology. One of the roles of information technology is as a tool to support decision-making (Gatautis & Vitkauskaitė, 2009). This is because information technology helps managers provide

information more quickly, flexibly, and concisely than would otherwise be possible. Technology also plays an important role in personal and business decision-making processes by assisting in calculating greater solution options (Neziraj & Shaqiri, 2018).

H1: Information technology influences the quality of decision-making.

MAS Information and Quality of Decision-Making

To make the right decisions, managers need management accounting information to support (Hoque & Chia, 2012). The need for management accounting information can be obtained through MAS (Heidmann et al., 2008). MAS is a formal subsystem in organizations that provides relevant, accurate, and timely information to help managers make more effective decisions in strategic planning, resource allocation, pricing, investment, and daily operational decisions (Watts et al., 2014).

H2: MAS information influences the quality of decision-making.

Information Technology and MAS Information

One of the main benefits of implementing information technology is data integration because all collected data is stored in a centralized repository. A centralized database allows users direct access to any information, which may be limited only by the user's knowledge or access rights according to different user roles. The availability of personal computers supported by various kinds of software that is easy to operate allows managers to access information quickly and prepare more reports (Laksmana, 2002). The use of information technology can also help MAS to present a wide range of information because by using a network, information relating to the external and internal environment can be obtained easily and quickly.

H3: Information technology influences MAS information.

RESEARCH METHOD

Quantitative research methods were employed for this study, utilizing numerical data and statistical analysis. The data utilized in this research was obtained through intermediary media, commonly referred to as secondary data sources.

Population and Sample

The population in this study are school principals and treasurers at state primary and secondary schools in Banyuwangi Regency with the perceptions to be measured, namely information technology, MAS information, and the quality of decision making.

The sampling technique used in this research is multistage random sampling, namely a sampling

technique using a combination of two or more sampling techniques. This aims to obtain a representative sample from a heterogeneous population. The combination of sampling techniques in this research is cluster, stratified, and simple random sampling with the following steps:

1. In the first stage, cluster sampling was carried out by grouping primary and secondary schools based on sub-districts;
2. The next step is stratified sampling, namely by grouping primary and secondary schools based on the BOS funds received, namely large, medium, and low;
3. The final stage involves selecting schools randomly through a lottery.

Operational Definition and Measurement Variables

The variables used in this research are exogenous variables (X) and endogenous variables (Y and Z) with the following explanation:

1. Exogenous Variable (X)

Exogenous variables are variables that influence or cause changes or the emergence of endogenous variables. The exogenous variable examined in this research is information technology. Bodnar & Hopwood (1995) define information technology as a series of hardware and software designed to transform data into useful information. In this research, information technology is measured using an instrument developed by (Mahendra et al., 2021) based on the 1992 Delone & McLean model, namely ease of use, ease of access, speed of access, and resistance to damage.

Structural Model Testing

The structural model testing steps involve goodness of fit index analysis. The results of this test will provide further insight into the extent to which the model can represent the relationships between variables in the context of this research.

2. Endogenous Variables (Y and Z)

The endogenous variables in this research are MAS information (Y) and quality of decision-making (Z). MAS is a formal system designed to provide information for managers (Simons, 1987). MAS information in this study was measured using an instrument developed by Chenhall & Morris (1986). Meanwhile, decision-making is the proactive selection of two or more options under conditions of uncertainty to achieve certain goals, objectives, or results with the least risk (Cervone, 2005). The quality of decision-making was measured using an instrument developed by Toreh et al., (2014), which consists of the speed of decision-making, rationality of decisions, accuracy of decisions, and acceptance from subordinates.

RESULTS AND DISCUSSION

This quantitative research aims to analyze the effect of exogenous variables on the endogenous variable. This study uses information technology as an exogenous variable. The endogenous variables are MAS information and quality of decision-making. The data of this study is secondary data obtained from a survey in the form of a Google form questionnaire to school principals and school treasurers. Of the 194 questionnaires distributed, we obtained 175 responses (90.21%).

Validity and reliability tests showed that all constructs in these three variables showed a high level of reliability and adequate validity. The measurement instruments used in this research are reliable in measuring these constructs.

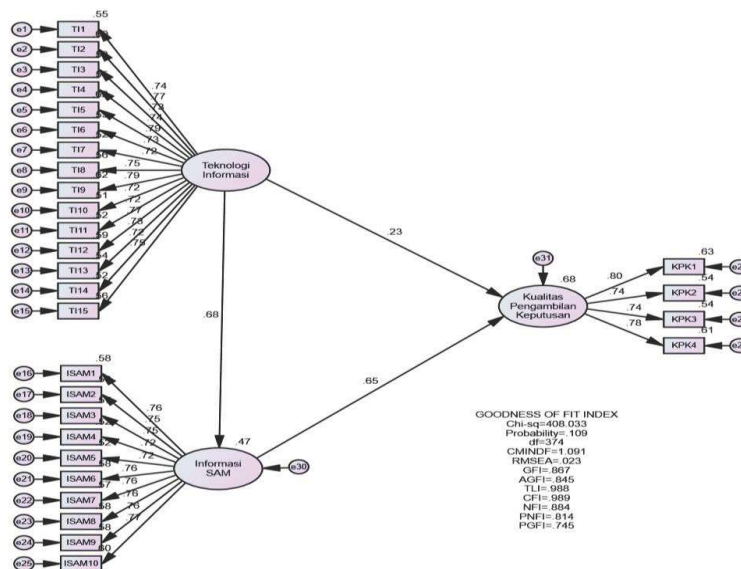


Figure 1. Structural Model

Table 1. Goodness-of-Fit

<i>Goodness of Fit Index</i>	<i>Cut off Value</i>	<i>Hasil</i>	<i>Evaluasi Model</i>
<i>Chi –Square</i>	$\leq 420,094$ (df = 374)	408,033	<i>Good Fit</i>
<i>Probability</i>	$\geq 0,05$	0,109	<i>Good Fit</i>
CMIN/DF	$\leq 2,00$	1,091	<i>Good Fit</i>
RMSEA	$\leq 0,08$	0,023	<i>Good Fit</i>
GFI	$\geq 0,90$	0,867	<i>Marginal Fit</i>
AGFI	$\geq 0,90$	0,845	<i>Marginal Fit</i>
TLI	$\geq 0,90$	0,988	<i>Good Fit</i>
CFI	$\geq 0,90$	0,989	<i>Good Fit</i>
NFI	$\geq 0,90$	0,884	<i>Marginal Fit</i>
PNFI	$\geq 0,60$	0,814	<i>Good Fit</i>
PGFI	0,00 – 1,00	0,745	<i>Good Fit</i>

The goodness of fit evaluation results as shown in table 1 show that the proposed model has demonstrated a good level of suitability because it fulfills most of the goodness of fit index criteria. Even though several indices show marginal fit categories, this evaluation provides a positive picture regarding the suitability of the model to observational data.

Hypothesis Testing

Direct Effect

The direct effect hypothesis test is used to identify the direct influence between variables in the structural model. This process aims to measure the extent to which the relationship is significant and supports or rejects the proposed hypothesis.

Table 2. Hypothesis Testing

<i>Hypothesis Testing</i>		<i>Estimate</i>	<i>S.E.</i>	<i>C.R.</i>	<i>P</i>
Quality of Decision Making <---	Information Technology	.274	.100	2.740	.006
Quality of Decision Making <---	MAS Information	.721	.109	6.627	<0.001
MAS Information <---	Information Technology	.730	.095	7.680	<0.001

1. The influence of information technology (X) on the quality of decision-making (Z)

The test results show that there is a significant direct influence of information technology on the quality of decision-making. This can be seen from the P value = 0.006. Meanwhile, the CR value of 2.740 shows a statistically significant relationship.

2. Effect of SAM Information (Y) on the quality of decision-making (Z)

Hypothesis testing shows that there is a very significant direct influence of SAM information on the quality of decision-making, which is indicated by a P value <0.001. CR of 6.627 confirms that there is strength and statistical significance of this relationship.

3. The influence of information technology (X) on MAS information (Y)

The results of the hypothesis test show a significant direct effect of information technology on MAS information, which is indicated by a P value <0.001. CR of 7.680 shows a strong and very significant relationship between these two variables.

Overall, the direct effect test that has been carried out provides strong evidence of a significant relationship between the variables tested. The estimated values, critical ratios, and low P values indicate substantial direct effects in the structural model.

Indirect Effect

Hypothesis testing in this research also carried out the analysis of the indirect influence between variables. In analyzing the indirect influence between variables, hypothesis testing is carried out using a Sobel test. Based on the results of the Sobel test, information technology has a positive and significant influence on the quality of decision-making through MAS information. This is indicated by the Sobel test statistical value of 5.013, and the P value is less than 0.001.

Discussion

The test results show that there is a significant relationship between information technology and the quality of decision-making as indicated by a CR value of 2.740. This shows that information technology influences the quality of decision-making by school principals and treasurers in managing BOS funds. According to Laksmana & Muslichah (2002), the availability of personal computers which are supported by various types of software that are easy to operate and can store large amounts of data can produce information in certain forms. This information allows managers to carry out more analysis so that there are more solutions to a problem. This can help managers to improve the quality of decisions to be taken.

Dinah (2020) also explains that the use of information technology helps decision-makers in companies. This is because information technology helps store large amounts of information in a centralized location and can be easily accessed by managers via the network. This means that managers from different departments have access to the same information, so they can make collective decisions that can help solve company problems quickly.

The test results also show that there is a very significant direct influence of MAS information on the quality of decision-making as indicated by the P and CR values <0.001 and 6.627. This shows that the availability of MAS information helps school principals and treasurers improve the quality of their decisions. Chenhall & Morris (1986) and Soobaroyen

Poorundersing (2008) explained that all MAS information characteristics are positively related to managerial performance. In carrying out their duties, managers need broad-scope information, which includes economic and non-economic information as well as internal and external company information. Information with these characteristics allows managers to carry out detailed analysis so that the decision taken is the best decision from various existing decision alternatives.

To make timely decisions, managers need information with the characteristics of timeliness and aggregation. This is because timeliness information can influence a manager's ability to respond to an event and aggregated information has been collected and arranged according to function. Aggregated information will also reduce the occurrence of conflict because it explains the functional responsibilities of each manager. Meanwhile, integrated information is useful for managers when they are in conditions that require them to make

decisions that will affect other subunits of the company.

The results of hypothesis testing show that there is a strong and very significant relationship between information technology and MAS information, as indicated by a P value <0.001 and a CR of 7.680. This means that information technology influences MAS information. Laksmana & Muslichah (2002) said that the use of information technology, which combines computer technology and communication technology, can help MAS to present information with broad-scope characteristics. This is possible because by using a network, information related to the company's external and internal environment can be obtained easily. In addition, current information technology can provide more complex databases, so that non-financial information can be available.

The availability of personal computers supported by various kinds of software that is easy to operate allows managers to access information quickly and prepare more reports (Ismail & Isa, 2011). The application of advanced technology by managers can also increase the volume, speed, and capacity of handling company data, as well as speed in exchanging information and communication throughout the company.

Based on the results of the Sobel test, information technology has a positive and significant influence on the quality of decision-making through MAS information. This is shown by the Sobel test statistical value of 5.013 and the P-value $\square 0.001$. The research results of Laksmana & Muslichah (2002) showed that the higher the use of information technology, the greater the ability of a system to present information according to the needs of managers in decision-making. Information technology, which is a combination of computer technology and network technology, allows managers to obtain not only internal information, but also external, non-financial, and future-oriented information. This will provide more alternative solutions that managers can consider in making decisions so that managerial performance can be improved.

A similar thing was also explained in research conducted by Ismail & Isa (2011). The use of advanced manufacturing technology is correlated with MAS information and MAS information is correlated with the quality of a manager's decision-making, so there is an indirect influence of advanced manufacturing technology on managerial performance through the role of MAS. The application of advanced technology by managers can also increase the volume, speed, and capacity of

handling company data, as well as speed in exchanging information and communication throughout the company. This information will be used in decision-making, thus having an impact on improving managerial performance.

CONCLUSION

Based on the results of quantitative analysis, it can be concluded that:

1. There is a positive and significant influence of information technology on the quality of decision-making;
2. MAS information has a positive and significant influence on the quality of decision-making;
3. There is a positive and significant influence of information technology on MAS information;
4. Information technology has a significant indirect influence on the quality of decision-making through MAS information.

Thus, the results of quantitative testing can be a basis for determining BOS fund management strategies for regional governments in Indonesia. As a recommendation, the implementation of this technology needs to be supported by leadership commitment and active participation from all members of the organization.

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