

CHAPTER 1

INTRODUCTION

1.1 PROBLEM BACKGROUND

Nowadays, the information technology is increasing rapidly, also in communication. The increasing in processing data become an information is one of the effect in the information technology development. Competition is really important thing in this market globalization; many companies try to become a market leader in their industry. This condition becomes crowded since the economic crisis in Indonesia. In order to solve this problem, the management or company leader has to make a good decision of the company to survive in their market. The management need information that relevance, reliable and timeliness to get a good decision. In this situation, information gives the important affect for management in decision-making process for developing their company.

Hospital is one of the service institutions that need relevance, reliable and timeliness information to increase their services to their patients and other parties in the hospital. Through the general medical services it will make complex problem in processing data become information in servicing their patients and also for other parties. So, hospitals also need accounting information system to make it easier in calculating the data and information related to services in the hospital. By using Accounting Information System it can make the data and information become effective and efficient for the decision making process.

According to Wilkinson (1993), AIS as a *framework* that integrated in a company which use physical resource of the company:

1. Transform the economic data become financial information to run operating and company activity.
2. Provide information about company for third parties.

In order to get the maximize benefit of Accounting Information System for the hospital, so it needs some controls and assess in Accounting Information System performance. The main objective in assessing Accounting Information System performance is to motivate employees in order to get the organizational objective. The other benefits in assessing Accounting Information System are giving information for decision making, other parties and employee's performance, provide historical data for an audit activity, and provide information in evaluation of budget, planning activity and controlling.

Benefits of assessing according to Mulyadi (1993) are:

1. Manage organization operational effectively and efficiently through motivate the employees.
2. Support decision-making process related to employees in promotion, reward, transfer and discharge.
3. Identification needed in training, employee's development, provide criteria of selection and evaluate employees training program.
4. Provide feedback for the employees about their performance such as provide reward, bonus etc

So, assessing Accounting Information System performance is important in order to get the maximize benefit from Accounting Information System for the company. Then act of expressing to the factors that affect Accounting Information System performance need to be done accurately. The other reason Accounting

Information System also supports the successful of Accounting Information System development.

According to Soegiharto (2001) and Komara (2005) they have been use users accounting information system (UIS) and system use as a guidance for effectively and successfully of accounting information system performance. Accounting information system performance can be affected by some factors, there are:

1. User involvement in Accounting Information System
2. Capability and experience of information system personnel
3. Top management support
4. Formalization of information system
5. Users education and training program
6. Size of organization
7. Control committee of accounting information system
8. Location of Accounting information system department

According to Sugiharto (2001, cited in Almilia, 2007), the company respondents in Australia show positive significant relationship between user involvements, the system use and negative significant relationship between formalization of information system and the system use.

Komara (2005) shows positive significant relationship between user involvements, size of organization, top management support, and formalization in accounting information system to the user accounting information satisfaction. Then, there are positive significant relationships between user involvements, capability of information system personnel and top management support to the system use.

Amri (2010) shows that both of report users involvement, capability of information system personnel, top management support, formalization of information system have significant positive effect for enhancing transparency and accountability in the management of local finance.

The research about effectively and successfully in Accounting Information System also done by other researcher, but there are some differences between one research and other result. Some of the researches support the other research but some of the researches are still contradictory. Because of this reason, the writer interest to do the similar research about Accounting Information System performance in different company, the writer wants to do research about the performance of Accounting Information System in hospital, because the writer thinks that there is development of Accounting Information System in hospital, and they will improve their performance in service by increasing the Accounting Information System performance.

Based on the explanation above, the writer wants to investigate this issue through the thesis entitled **“The Analysis of Factors Affecting Accounting Information System Performance in Rumah Sakit Islam Siti Rahmah, Padang“**

1.2 PROBLEM DEFINITION

Based on the explanation in the background, the major question of the research is:

“ Do information user involvement process, capability and experience of information system personnel, top management support, formalization of information

system and user education and training program, partially and simultaneously affect the Accounting Information System performance in hospitals? “

1.3 RESEARCH OBJECTIVE

According to problem background and problem definition before, the purposes of this research are to investigate, analyze, testing and give empirical evident about influence factors affecting the performance of Accounting Information System in the hospital

1.4 RESEARCH BENEFIT

The expected benefits of this research are:

1. For writer, this research expected to give understanding about factors that affect Accounting Information System performance in the hospitals
2. For companies, the result of this research used as consideration in decision-making process to increase the decision in the company related to Accounting Information System performance.
3. For academics, this research can give contribution for development of Accounting Information System theoretically and practically in hospitals in Indonesia.
4. As Scientific documentation, it will be useful for the next researcher that has the same objective with this research.

1.5 WRITING SYSTEMATIC

Research explanations are divided into five chapters, which consist of:

Chapter I INTRODUCTION

This chapter explains about problem background, problem definition, research objective, research benefit and writing systematic.

Chapter II THEORITICAL FRAMEWORK

This chapter explains about definition of system and accounting information system, component of accounting information system, and the objective of accounting information system.

Chapter III RESEARCH METHODOLOGY

This chapter explains about research design, independent variable, dependent variable, population and sample, data resources, data collection method, data analysis method, and research limitation.

Chapter IV DATA ANALYSIS AND RESULT

This chapter explains about the result and discussion of the analysis and the implication of the research for future.

Chapter V CLOSING

This chapter explains about conclusion, limitation and suggestion.