

Effects of Top Management Support, Education and Training on the Effectiveness of Accounting Information System (Survey on Government-Owned Insurance Companies in Bandung)

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Abstract: *This study aims to determine (1) the support of top management, education and training, and the performance of accounting information systems in insurance companies in Bandung, (2) To what extent the support of top management affects the effectiveness of accounting information systems, (3) To what extent education and training affect the effectiveness of accounting information system. Descriptive and verification methods are used for this research. Analysis Unit is the insurance companies in Bandung. Statistical data analysis uses multiple linear regression and t test. Based on the results of a descriptive study, the support of top management, education and training as well as the effectiveness of accounting information system in insurance companies in Bandung are fairly good. According to verification study, the support of top management significantly affects the effectiveness of accounting information systems at 35.2%. Meanwhile education and training affects the effectiveness of accounting information system at 18%, but based on the, the effects is not significant.*

Keywords: *Support of Top Management, Training and Education, Performance of Accounting Information Systems. (AIS).*

1. INTRODUCTION

1.1. Background

According to Bodnar and Hopwood (2006: 13), the fact that companies need information system cannot be argued. Information system helps a company to work effectively and efficiently so that the productivity increases. Djoko Sungkono (2011), a member of State-social security Board, has stated that the system failure of BPJS (National Social Security Company) was caused by the problem of participants' registration process. Invalid payment collecting records, payment failure to health care providers due to the lack of solid support and, management error in decision making. Another case which occurred in the National Train Company was caused by the failure of SAP/ ERP system. The managing Director of HCM and IT, M.Kuncoro has explained that this failure happened due to the lack support from top management.

Based on this phenomenon, the support of top management has a very important role to play in achieving accounting information system which is consistent with Choe (1966), who has stated that one of management's roles is to provide support and encouragement to the information system project.

In addition, to enhance the effectiveness of accounting information system, it is necessary to give education and training to the system users so that the application of the system can be implemented in accordance with expectations. Komara (2005) has explained that in order to support to the use of accounting information systems in business processes, guidance is provided to users by providing training and education. Based on these statements, this research is provided in the journal titled Effects of top management support, education and training on the effectiveness of accounting information system.

1.2. Formulation of the Problem

Based on the background described above, the problem formulations of this study are: (1) the top management support, education and training and, the effectiveness of accounting information in Insurance companies belonging to the government of Bandung. (2) How much is the effect of Top