

THE INFLUENCE OF MANAGER COMPETENCE ON THE QUALITY OF MANAGEMENT ACCOUNTING INFORMATION SYSTEM AND ITS IMPLICATIONS ON THE QUALITY OF MANAGEMENT ACCOUNTING INFORMATION

Rini Lestari¹

Abstract: *Manager Competence can improve the quality of management accounting information system. The quality of management accounting information system affects the quality of management accounting information. This research was conducted to seek the truth through testing that proves the influence of manager competence on the quality of management accounting information system which affects on the quality of management accounting information. The data used in this study is obtained through a survey by distributing questionnaires to 80 insurance companies in Indonesia. The testing data uses SEM-PLS. The research method uses explanatory research. The research results show that the management accounting information has not had quality because the management accounting information system has not had quality either. The management accounting information system that has not had quality is caused by the manager competence which has not been entirely good as it is expected.*

Keywords: *Manager Competence, the Quality of Management Accounting Information System, the Quality of Management Accounting Information.*

1. INTRODUCTION

Nowadays the quality information is a competitive advantage for an organization (Rani & Kidane, 2012). If the information is not qualified, it will have an impact on wrong decision making (Huang, et al., 1999). To obtain quality information, it needs an information system that can be utilized by both internal users (management) and by external users (Wilkinson, et al., 2000: 8). In fact the management accounting information system which is applied in an institution still has problems, such as in non business institution (government), namely the Directorate General of Mineral and Coal, the low quality of management accounting information system leads to the potential loss of tax revenue from the mining sector in 2012. The same thing is also expressed by member of the Audit Board IV, Masykur Ali Musa (2014), that

¹. Faculty of Economics and Business, Doctoral Program in Accounting, Padjadjaran University.
Faculty of Economics and Business, Program in Accounting, Bandung Islamic University.
E-mail.unirini_unisba@yahoo.com