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TYPE	:	Hasil Penelitian Atau Pemikiran Yang Dipublikasikan Seminar Disajikan Tingkat Internasional
TITLE	:	The Influence of Business Strategy Through the Management Accounting Information System to the Quality of Management Accounting Information- Evidence in Indonesia
AUTHOR	:	Lilis Puspitawati ^(1*) , A. Susanto ⁽²⁾
CORRESPONDENCE	:	Lilis Puspitawati
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I. CORRESPONDENCE HISTORY

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2	18 September 2018	Revision Full Paper Required
3	7 Oktober 2018	Accepted Full Paper to conference
4	22 November 2018	Conference date
5	30 November 2018	Article Published

2. CORRESPONDENCE ACTIVITY.

2.1. ABSTRACT ACCEPTANCE

10/7/2018

ICOBEST 2018 - Letter of Acceptance

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ICOBEST 2018
International Conference on Business, Economy, Social Science, and Humanity
Auditorium UNIKOM, 22 November 2018
Website: <http://icobest.unikom.ac.id>
Email: icobest@email.unikom.ac.id

Date: 7 October 2018

Letter of Acceptance

Dear Authors: Lilis Puspitawati (a*), Azhar Susanto (b)

We are pleased to inform you that your paper, entitled:

"The Influence of Business Strategy Through The Management Accounting Information System To The Quality of Management Accounting Information - Evidence in Indonesia"

has been reviewed and accepted to be presented at ICOBEST 2018 conference to be held on 22 November 2018 in Bandung, Indonesia.

Please make the payment for registration fee before the deadlines, visit our website for more information.

Thank You.

Best regards,



Dr. Poni Sukaesih Kuniati, S.IP.M.,Si
ICOBEST 2018 Chairperson

[ABS-10]
**The Influence of Business Strategy Through The Management Accounting
Information System To The Quality of Management Accounting Information
- Evidence in Indonesia**

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Abstract

Managers as stakeholders use accounting for strategic management in implementing their business strategy in achieving competitive advantage. Currently, the implementation of strategic management accounting has used information technology known as management accounting information systems. This study aims to examine the effect of business strategy on the effectiveness of management accounting information systems and the effect on the effectiveness of management accounting information systems on the quality of management accounting information. This study used descriptive and verification methods. Respondents in this study were 162 functional managers SOEs in Indonesia... Statistical tests use structural equation models with Lisrell software. Results of this study are Business Strategy have no significant effect on the effectiveness of Management Accounting Information Systems, and Management Accounting Information Systems have a significant effect on the management of accounting information on SOEs in Indonesia.

Keywords: Business Strategy, Effectiveness of Management Accounting Information Systems, Quality of Management Accounting Information


Topic: Accounting

2.2. INFORMATION TO CONFERENCE

10/7/2018

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Best regards,



Dr. Poni Sukaesih Kuniati, S.IP.M.,Si
ICOBEST 2018 Chairperson

2.3. REVISION FULL PAPER REQUIRED

TABLE OF CORRECTIONS

Manuscript Name	:	The Influence of Business Strategy Through the Management Accounting Information System to the Quality of Management Accounting Information - Evidence in Indonesia
Manuscript No	:	ABS-10

NO	Reviewer Comments	Author's Comments/Response (Indicated in yellow in the manuscript)
1	The title is about "The Improvement of Business Strategy that Impact on The Quality of Management Accounting Information" firstly I though the paper will explain the effort of improvement on business strategy but the result merely only observe the interaction between "improvement of business strategy through effectiveness of management accounting information system" with "improvement of management accounting information quality".	The author has rewritten it by adding studies related to efforts to improve business strategy and its interaction with the effectiveness of management accounting information systems and improving the quality of management accounting information.
2	If you insist to the title, perhaps you should give the theory of improvement of business strategy and outline in more detail about the quality of management accounting in quantitatively or in levelling	The author has added the theory of business strategy improvement and explained in more detail the quality of management accounting quantitatively or evenly in the article

Review Article paper by reiewer

Reviewer Comment:

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The Influence of Business Strategy Through The Management Accounting Information System To The Quality of Management Accounting Information - Evidence in Indonesia.

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ABSTRACT

Business strategy have been widely used in guiding companies in achieving competitive advantage. 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 management accounting information systems. Management accounting information systems produce management accounting information that managers use in making strategic decisions in any company.

This study used descriptive and verificative methods. Respondents in this study were 162 functional managers SOEs in Indonesia. Quality data tested by Validity and Reliability test. Statistical tests use structural equation models with Lisrell software. Results of this study are Business Strategy have no significant effect on the effectiveness of Management Accounting Information Systems and Management Accounting Information Systems have a significant effect on the management of accounting information on SOEs in Indonesia

Keywords: Business Strategy, Effectiveness of Management Accounting Information Systems, Quality of Management Accounting Information.

1. INTRODUCTION

[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.

Management accounting information systems are an important instrument in establishing corporate value [2] because organizations need management accounting information to achieve competitive advantage [3] The availability of a management accounting information system enables an organization to increase revenue or reduce its costs by providing management accounting information that can assist managers in making better decisions or management accounting information that can improve the implementation of business processes within an organization [2]. The quality of management accounting information is an important resource [4] and strengthen various individuals within an organization. The quality management 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].

The quality of management accounting information will be influenced by the quality of management accounting information systems used by an organization [3]. [6] argues that a quality management accounting information system affects the quality of management accounting information. Similarly with this opinion, [7] states that ineffective management accounting information systems can reduce the quality of financial transactions processing that impact on the resulting low quality of management accounting information. According to [8] the effectiveness of management accounting information systems is the success of management accounting information systems in achieving the goals set. Meanwhile, according to [9] the effectiveness to show the quality of accounting information systems. Then [10] states the effectiveness of management accounting information system is the satisfaction of users of accounting information in obtaining the desired accounting information.

[11] argued that the effectiveness of management accounting information systems is the ability of management accounting information systems in providing management accounting information needed by managers in a timely and appropriate time. Similarly, the statement proposed by [12] that the effectiveness of management accounting information systems is the availability of relevant management accounting information in the decision-making process. So the effectiveness of management accounting information system is the success of the use of management accounting information system (system use) and the achievement of user satisfaction accounting information system (user

satisfaction) to the accounting information it produces [13].

Effectiveness of management accounting information systems will be influenced by a variety of factors, [14] suggests that today's organizations are generally hardening business strategies with the use of information systems to improve organizational performance. [15] argue the right business strategy is an important factor in managing accounting information systems within an organization. Similarly, the statement [16] states business strategy is one of the factors that affect the development and use of accounting information systems in an organization.

[1] argues that business strategy affects management accounting information systems in terms of generating information that management can use at various levels of the organization to achieve competitive advantage. Similar opinion is expressed by [17] that to achieve competitive advantage required management accounting information system which is a provider of information for organizations that can be used organization to increase sales (market place) higher.

In general, business strategy exists in all business units, divisions or product levels that refer to how an organization competes in each type of activity and strives to achieve competitive advantage with its competitors [18]. The same opinion is expressed by [19] that business strategy is an important factor to enhance the position of competitive advantage in an organization by using industry specific to appropriate market segmentation. Based on that opinion can be said that the business strategy affect the management accounting information system in generating information that can be used to increase sales higher, establishing specific industries in the right market segmentation

so as to achieve competitive advantage in an organization.

II. LITELATURE REVIEW.

2.1 Management Accounting System.

Accounting information system is an integration of various physical and nonphysical components that are interrelated in harmony to process financial data into financial information used by users in the decision-making process [5] The accounting information system becomes an important part of an organization [4] in providing reliable accounting information for decision analysis or as decision makers related to business transactions [20].

Accounting information system is classified into 2 (two) subsystems, namely financial accounting information system and management accounting information system [21]. [22] argue that the two sub accounting systems are different goals, the nature of the inputs and the types of processes used to convert inputs into outputs. Financial accounting information systems are intended for corporate external users, while management accounting information systems produce information intended for internal users, such as managers, executives and employees in decision making.

[21] states Management accounting system is a sub accounting information system that performs activities of recording, processing, and communicating financial information to internal users in accordance with management options. Then [22] states that the management accounting system provides the information needed for specific management purposes, such as to evaluate the accuracy of design decisions, to increase productivity, lower costs, expand market share, and increase profits. Similarly according to [23]) management accounting information system provides management accounting information that can be used to improve productivity, efficiency and control which is an important factor for the achievement of competitive advantage.

Based on these various definitions can be explained that management accounting information system is an accounting

information system that serves to provide management accounting information that used by company management in generating strategic decisions for competitive advantage

2.2. Management Accounting Information

Information is a source of strength for an organization. Information can inform the organization of how the current operating performance is performing and help estimate and strategize on how to operate in the future. The ability to understand, digest, analyze and filter information is the key to growth and success for any professional in any industry. Information is available throughout the organization. Sales, marketing, human resources and managers need information to run their departments and make everyday decisions [24].

The term information has much been defined by experts, [25] uses the term "information" as data that has been transformed into meaningful and useful forms for users who need it. Similarly stated by [24] information is data that has been converted into a form that has meaning and useful. In line with the statement [1] argues that information is data that has been processed into something more meaningful.

Management accounting information is information that produced by a management accounting information system intended for strategic decision making [26]. Similar to the previous statement management accounting information can be defined as accounting information use is intended for the company's management in determining the strategic policy for competitive advantage[27].

furthermore [28] argued management accounting information refers to Accounting information that contains financial information generated from the flow of financial resources in the organization, production information

generated from the physical flow of resources in the organization, employee information generated from the flow of people in the organization, and marketing information resulting from interaction with the market for products organizational products with the aim to be used by company managers in determining strategic policies. Based on these definitions it can be concluded that management accounting information is financial and non-financial information that results from the entire processing cycle of a company's business transactions used by managers for the company's competitive advantage

The term "quality of accounting information" is used to express useful accounting information in the decision making process [8] and [1]. In contrast to these statements [25] argue that the quality of accounting information is accounting information that can be used in decision making by reducing uncertainty, increasing knowledge of problems that occur and increasing success in the planning and scheduling process on various activities.

There are several criteria that can be used to measure the quality of accounting information, [25] measure the quality of accounting information from the point of view of content dimension, form dimension and time characteristic dimension. Characteristics The quality of accounting information based on the time dimension is timeliness and is presented based on the time period. The quality feature Accounting information according to the content dimension (content) is information presented accurately (accuracy), in accordance with the actual conditions (relevance), and completeness (completeness). Furthermore, the characteristic quality of accounting information according to the location dimension is that information can be obtained easily and the location to obtain

such information is safe from the reach of unauthorized parties. while the characteristic quality of accounting information according to form dimension (form) is information presented clearly (clarity) and presented in an adequate and informative format (presentation).

2.3. Business Strategy

[29] defines business strategies as plans, alternative options / solutions and decisions used to guide a company in generating greater profits and achieving a company's success. In line with that opinion [30] states that business strategy is the basis for determining long-term goals and objectives of the company, the implementation of concrete actions and the sharing of resources needed in implementing the various objectives to be achieved company. Furthermore [31] argued that Business Strategy is a competitive and cooperative strategies that emphasize improvement of the competitive position of a corporation's product and service in a specific Industry or market segment. Based on various definitions it can be stated that business strategy is a tactic or ways used by company managers to be a winner in business competition which consists of various activities that are integrated and well- planned

[32] measures business strategy that refers to the concept of competitive strategy: Cost leadership, differentiation, and focus. Then the concept was adopted by some other experts such as Wheelen et al [33] In line with that statement [14] states that business strategies measured through cost leadership, product differentiation and focus on market focus can influence information systems to produce competitive advantage.

2.4. Conceptual Framework and Hypotheses

[34] states there are three main factors that affect the effectiveness of Accounting Information Systems consisting of: Information technology, business strategy and organizational culture. Furthermore [35] states the effectiveness of accounting information systems are influenced by business strategy which is the latest major approach in managing information systems. Then [36] argues in the modern system / present there is a growing interdependence between the company's information systems with business strategy and business capabilities of the company. Similarly [37] also states that Business strategy is the pattern of the most widespread/diffuse decision-making resources allocation and other more specific decisions, which affect the information system and information technology.

Previous research has generated empirical evidence that supports the concept of the influence of business strategy on the effectiveness of accounting information systems. The results of research conducted by [38], [39], [40] and [41] prove that business strategy has significant effect on accounting information system. Furthermore, the influence of business strategy on accounting information system is also evident in the research conducted [14], [42], [43], and [44] hows empirical evidence that business strategy influential Significant to the effectiveness of accounting information systems.

Similarly, the results of research conducted by [45] provide empirical evidence that business strategy significantly influence the performance of Accounting Information Systems. Based on theories and empirical evidence obtained from previous research that has been done by the researchers can be said that business strategy affect the accounting information system.

The formulation of the research hypothesis is the third step in the study. hypothesis is a logically suspected relationship between two or more variables in the formulation of propositions that can be tested empirically. In accordance with the framework that has been described in the previous paragraph, it can be formulated research hypotheses. The formulation of the hypothesis is as follows:

Hypothesis: Business Strategy affects the effectiveness of Accounting Information Systems.

3. DATA AND METHODOLOGY

This study uses primary data, in the form of respondents' statements about the variables studied were collected through the distribution of questionnaires. Respondents in this study were the sales manager, accounting manager and management accounting manager with a total of 162 respondents.

Research data will be analyzed by using descriptive analysis and verificative analysis. Descriptive analysis used to describe the variables studied and obtain operational advice. Using descriptive statistics to perform descriptive analysis, Descriptive statistics are statistical measures used to describe research results. In this study, variables with formative measurement model were measured using component factor analysis method. while for variables with reflective measurement model, analyzed by using score factor analysis method .

The verificative analysis aims to test the research hypothesis that has been formulated previously. The proper analytical tool for performing verification is Covariance Based-Structural Equation Modeling or known as CB-SEM using Lisrell 8.50 software tool. According to [46] The use of Structural Equation Modeling (SEM) allows researchers to unite some

unobserved variables indirectly measured by the indicator and can be used to calculate measurement errors on observed variables.

In this study the data will be analyzed using Covarian Based-Structural Equation Model (CB-SEM) and the tools used are software Lisrell 8.5, it must be determined in advance the minimum sample size in order to perform data analysis using Covarian Based-Structural Equation Model (CB-SEM). Mueller, RO & Hancock, GR (2005) argue that the ratio of sample size to parameters to be estimated should be at least 5: 1, preferably larger. Based on the rule of thumb expressed by Mueller, RO & Hancock, GR (2005), the minimum sample size in this study is 85 units of management accounting on BUMN Indonesia obtained from 5 times the

number of parameters (t) studied. Based on these provisions, the minimum sample size in this study is 85 units of management accounting at State-Owned Enterprises in Indonesia which is determined based on simple random sampling technique that is randomized with random number table using Microsoft Excel.

4. RESULT AND DISCUSSION

4.1. RESULT.

A. Respondent Profile

Demographic information of respondents based on the characteristics of sex, age, formal education, formal education background, employment at the company, and years of service in the current position are presented in Table 4.1 as follows:

Tabel 4.1
Responden Profile

Gender	Amount	%
Male	110	67,9
Female	43	26,0
No Information	7	4,3
Total	162	100
Education Background	Amount	%
Accounting	85	52,5
Ekonomic non accounting	49	30,2
Non Economic	16	9,9
No Information	12	7,4
Total	162	100
Level Of Education	Amount	%
Diploma (D-3)	6	3,7
Graduate (S-1)	102	63,0
Master (S-2)	39	24,0
Doctoral (S-3)	1	0,6
No Information	12	7,4
Total	162	100
Year Old	Amount	%
20 – 29	14	8,6
30 - 39	47	29,0
40 – 49	67	41,4
50 – 60	22	13,6
No Information	12	7,4
Total	162	100
Work Experrience (year)	Amount	%
< 1 years	16	9,9
1- 5	80	49,4
6 – 10	27	16,7
11 – 20	10	6,2
>'20	15	9,3

No Information	14	8,5
Total	162	100,00

B. Descriptive Analysis

respondents responses on each variable, are as follows:

Tabel 4.2
Construct Score for Descriptive Analysis

Variabel	Statistic Measures				
	Min	Max	Mean	Std Deviation	Criteria
Business Strategy	1,00	4,64	2,00	1,01	Low
Management Accounting Information System effectiveness	2,40	4,90	3,78	0,59	High
Quality Of Management AccInformation	2,45	5,00	4,08	0,50	High

Source: result of descriptive statistic

Base on the table, the business strategy variables are known have an average score of 2.0 and are included in the low category. Then variable variable effectiveness of accounting information system and quality of management accounting information stated included in high category with score average 3,78 and 4,08.

Description of Business Strategy Variable.

Business Strategy Variables measured using three dimensions: of cost leadership, differentiation and focus. The dimensions will be described into 6 (six) point statements in the research questionnaire. The summary of the average score of respondent's statements on 3 (three) dimensions of Business Strategy variables in SOEs in Indonesia is presented in Table 4.3 below:

Tabel 4.3
Mean Score of Business Strategy

Dimension	Min	Max	Mean	Std Deviation	Criteria
<i>Cost Leadership</i>	1,00	5,00	2,00	1,06	Rendah
<i>Differentiation</i>	1,00	4,67	2,02	1,02	Rendah
<i>Focus</i>	1,00	4,42	2,00	1,03	Rendah

Source: result of descriptive statistic

Based on the respondents respons, we known the average score for cost leadership dimension in SOE companies in Indonesia is 2.00 and is in the of low or bad category. Then it is known that the average score of differentiation dimension is 2.02 and is included in low/bad category. The average value of the responses of respondents on the dimension of focus is 2.00 and is in the of low /bad category. The results of the

study show that business strategies have not been optimally implemented in SOEs companies in Indonesia.

Description Variable Effectiveness of Management Accounting Information Systems.

Effectiveness management accounting information system is formed through two (2) dimensions: system usage and user satisfaction, then each dimension

will be measured by four indicators operationalized into eight items statement. The following is presented recapitulation average score responder on each

dimension variable Effectiveness of Management Accounting Information System.

Tabel 4.4
Mean Score of Effectiveness of Management Accounting Information System

Dimension	Min	Max	Mean	Std Deviation	Criteria
system usage	2,43	5,00	3,86	0,55	High
user satisfaction	1,97	5,00	3,72	0,59	High

Source: result of descriptive statistic

Based on the respondents responses, known the average score of system usage and user satisfaction dimensions is 3.86 and 3.72 are included in the high category. The results of the study show SOEs companies in Indonesia has implemented a system of management accounting information effectively.

The variable of quality of management accounting information is formed through four dimensions ie., time dimension, content, location and form, then each dimension will be measured by two or three indicators operationalized into nine point statement. Recapitulation of average score of responder's responses for each dimension of Quality Accounting Information Accounting variable, presented as follows:

Description of Variable Quality of Management Accounting Information.

Tabel 4.5
Mean Score of Effectiveness of Management Accounting Information

Dimension	Min	Max	Mean	Standard deviation	Category
Time	2,67	5,00	4,24	0,54	High
Content	2,48	5,00	4,15	0,51	High
Location	1,52	5,00	3,80	0,78	High
Form	2,48	5,00	4,15	0,51	High

Source: result of descriptive statistic

Based on the responses of respondents known the average score for each dimension on the variable quality of management accounting information included in the high category. Results of the study show SOEs companies in Indonesia. has good quality management accounting information based on content, form, time and Location.

Strategy (X1 on the effectiveness of management accounting information system (Y) and its implication on quality of management accounting information (Z). Result of data processing and modeling using LISREL software as follow

C. Verificative Analysis

Structural Model Evaluation Results

The evaluation of structural model is aimed to know the influence of Business

Tabel 4.6
Structural model Parameters

Dependen variabel	Mediator	Independen variabel	estimated Default	estimate	error	Z-value	P-value	R2
EMAIS		BS	0,290	0,046	0,149	0,306	0,460	0,4571
QMAI		EMAIS	0,676	0,571	0,075	7,618	0,000	0,2088
QMAI	EMAIS	BS	0,190	0,026	0,085	0,306	0,420	-0,019

Source : Output Calculation of Lisrel 8.

Based on the information obtained from table 4.5 , the interpretation of the evaluation results of the structural equation model can be explained as follows:

1. The magnitude of the influence of business strategy variables on the effectiveness of MAIS is -0.029 can be interpreted every increase of business strategy 1 unit resulted in decreasing the effectiveness of management accounting information system of 0.029 with the assumption that other variables do not change.
2. The effectiveness of MAIS on the quality of management accounting information is equal to 0.676, meaning that each increase in the effectiveness of management accounting information system 1 unit, the quality of management accounting information increased by 0.676 assuming other variables do not change.

D. Hypotheses Testing

After all models tested and obtained model fit with the data then the next stage is to test hypothesis, as follows:

1. The Influence of Business Strategy to Effectiveness of management accounting information system.

Business Stretegi hypothesized to have an influence on the effectiveness of management accounting information systems. To test the allegations of the study, the test hypothesis was statistically expressed as follows:

$H_0 : \gamma_{11} \leq 0$	Improved Business Strategy has no effect on Improving the
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	effectiveness of management accounting information system
$H_1 : \gamma_{11} > 0$	Improved Business Strategy Influence on Improving effectiveness of management accounting information system

Base on result known that p-value is 0.620 and greater than 0.05 then H_0 is accepted. This means that improving the Business Strategy does not affect the improvement of management accounting information system effectiveness.

2. The Influence of effectiveness management accounting information system on Quality management accounting information.

Effectiveness of management accounting information system hypothesized affect the quality of management accounting information. To test the allegations of the study, the test hypothesis was statistically expressed as follows:

$H_0 : \beta_{21} \leq 0$	Improved Effectiveness of management accounting information system has no effect on Improving the quality of management accounting information
$H_1 : \beta_{21} > 0$	Improvement The effectiveness of management accounting information system has an effect on to Improving the quality of management accounting information.

Base on the result know that, p-value of 0.000 is smaller than 0.05 then H_0 is rejected, it means

the increased effectiveness of management accounting information system has an effect on the quality of information management accounting.

3. Testing the Effect of Business Strategy through Effectiveness of management accounting information system affect the quality of management accounting information.

Business Strategy through the effectiveness of management accounting information system hypothesized affect the quality of management accounting information. To test the allegations of the study, the test hypothesis was statistically expressed as follows:

$H_0 : \gamma_{11}, \beta_{21} \leq 0$	Enhancement Business strategy through Effectiveness of management accounting information system has no effect on improving the quality of management accounting information
$H_1 : \gamma_{11}, \beta_{21} > 0$	Improved Business Strategy through Effectiveness of management accounting information system has an effect on to improve management accounting information quality

Base on the result known, p-value of 0.620 is greater than 0.05 then H_0 accepted, meaning that the improvement of business strategy through the effectiveness of management accounting information system has no effect on the increase.

4.2. DISCUSSION

The result of hypothesis testing shows that the P-value is greater than 0,05 so that it can be concluded that the improvement of business strategy does not affect the effectiveness of management accounting information system at the level of significance (p) = 0,660 > 0,05. The result of hypothesis testing shows that the effectiveness of management accounting information system is not influenced by the changes that occur in the company's business strategy.

Furthermore, it is known that the influence of business strategy on the effectiveness of management accounting information system in SOE companies in Indonesia is -0.029, it can be interpreted that the improvement of 1 unit of business strategy causes the change of management accounting information system effectiveness of -0.029. The negative results show the proposed hypothesis can not be confirmed by the empirical data collected. Business strategy has no effect on the effectiveness of accounting information system is explained by some of the following conditions:

1. The business strategy applied is not accommodated in the applications available within the company. This condition is evidenced melallui responses of respondents who generally stated Application Management Accounting Information Systems available today never provide features / menus that accommodate cost leadership strategies, product / service differentiation and Focus,
2. There are many SOE companies that use the application by buying the finished software package. The result of descriptive analysis on software procurement proves that 49.4% of state-owned enterprises in Indonesia are currently using infromation system applications procured through the purchase of ready-made application software packages, this is the cause of infromation system applications used in SOE companies currently not relevant to the needs of various users.
3. Based on the results of interviews with respondents, there are some companies have not used the application of accounting information systems in processing financial and non-financial data and there are some state-owned companies are still in the development / design, so can not be assessed optimally by the respondents

It can be said that the results of this study have not been fully able to prove the opinion put forward by [36] that the effectiveness of accounting information systems is influenced by business strategy which is the latest major approach in managing information systems. Then the opinion expressed by Laudon & Laudon [28] that in today's modern system there is a growing

interdependence between accounting information systems (finance and management) of firms with business strategies and business processes, and opinions expressed by [31] that business strategies used by organizations provide support for management accounting information systems in providing information from the internal and external environment of the organization to managers in need.

The results of this study can not be said to fully confirm the results of previous research on various types of industries in various countries as conducted by: [47] generate empirical evidence that the use of innovation in business strategy affect the implementation of management accounting information system. Then [40] conducted research on 62 managers in Australia, the results showed that business strategies and perceptions of environmental uncertainty are important antecedents that influence in effective management accounting information systems. Next research results [41] proves that business strategy has a significant effect on Accounting information system. research conducted by David [44] The study was conducted on 112 CEOs in 218 hospitals in Spain, the results of the study prove that the satisfaction of management accounting information system used is influenced by the business strategy used by the company. Similarly, the results of research conducted by [45] proves that business strategy through strategic alignment influences the success of management accounting information system in companies in China.

The results of this study have confirmed previous research conducted by [48] in 2016, [49] in 2017 at universities in Indonesia, [50] in 1994 at Singapore, [51] in 2012 at Ethiopia and [52] in 2013 at Yordania, the results of these studies show that quality accounting information is influenced by the quality of the accounting information system. This research has succeeded in proving the effect of the effectiveness of management accounting information systems which is characterized by the optimal of systems use and users satisfaction towards the quality of management accounting information.

The results of this study have proven the theory that has been stated by experts, as stated by [26] that a quality management accounting

information system will produce quality management accounting information. Then according to [22] the effectiveness of management accounting information systems describes an information system that provides management accounting information needed to meet certain management objectives.

Furthermore, the results of hypothesis testing provide empirical evidence that: there is no indirect effect of business strategy on the quality of management accounting information through the effectiveness of management accounting information systems. This means that: because the business strategy does not affect to the effectiveness of management accounting information systems, the business strategy does not have an indirect influence on the quality of management accounting information on the management accounting unit of SOES in Indonesia.

This research has successfully demonstrated an interaction between "improving business strategy through the management of accounting information systems" and "improving the quality of management accounting information" in SOEs in Indonesia. Thus it can be concluded to improve the quality of management accounting information, company managers must be able to improve the effectiveness of management accounting information systems. The effectiveness of management accounting information systems can be improved if the implementation of business strategies also increases.

5. CONCLUSION

The result of hypothesis testing shows empirical evidence that: improvement of business strategy through effectiveness of management accounting information system has no effect on improvement of management accounting information quality at significance value $(p) = 0,000 > 0,05$. This means that improving business strategy does not improve the effectiveness of management accounting information systems, and if the effectiveness of management accounting information system does not increase then the quality of management accounting information does not increase, thus improving business strategy does

not affect the quality improvement Management accounting information system. Furthermore, the influence of business strategy through the effectiveness of management information system on the quality of management accounting information is -0.019.

6. REKOMENDATION

Solutions that can be offered in this research to solve the problems that occur on the influence of business strategy on the effectiveness of management accounting information system can be done by:

1. Implementing business strategy in achieving competitive advantage by way of practicing strategic management accounting concept in company business strategy policy through stages:
 - a. Performing Enviromental Scanning through SWOT analysis (Strenght, Weakness, Oppurtunity and Threath). With SWOT analysis, strengths and weaknesses can be analyzed based on information from internal company. Opportunities and Threats can be analyzed based on information from External companies.
 - b. Formulate a strategy (strategy formulation) by defining the vision, mission, goals to be achieved, strategy development and formation of various policies.
 - c. Implementing strategy (strategy implementation), oriented towards customer value creation through Value Chain Analisis [33] through stages:
 - introduction of market share using target costing and activities based on budget
 - made products or services use activity based costing and activity-based management techniques.
 - builds Products or services based on total quality management concepts (TQM).
 - Launching Product or Service, based on the concept of just in time (JIT) and customer profitability analysis (CPA)
 - After sales service to maximize the fulfillment of customer satisfaction so that customer value can be improved.

2. implements the concept of Balance Scorecard based on 4 perspectives: financial, customer, internal business and growth and learning perspective.
3. Accomodate business strategy in information systems application by redesigning information system application according to company business strategy

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The Influence of Business Strategy Through The Management Accounting Information System To The Quality of Management Accounting Information - Evidence in Indonesia.

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Abstract- Managers as stakeholders use accounting strategic management in implementing their business strategy in achieving competitive advantage. Currently the implementation of strategic management accounting has used information technology known as management accounting information systems. This study aims to examine the effect of business strategy on the effectiveness of management accounting information systems and the effect of the effectiveness of management accounting information systems on the quality of management accounting information. This study used descriptive and verificative methods. Respondents in this study were 162 functional managers SOEs in Indonesia.. Statistical tests use structural equation models with Lisrel software. Results of this study are Business Strategy have no significant effect on the effectiveness of Management Accounting Information Systems and Management Accounting Information Systems have a significant effect on the management of accounting information on SOEs in Indonesia

Keywords: Business Strategy, Effectiveness of Management Accounting Information Systems, Quality of Management Accounting Information.

1. 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.

The middle management uses accounting information system to determine the right type of strategic planning information. Management at the operational level uses an accounting information system to ensure that the company's operations run efficiently and achieve superior corporate operations.

Management accounting information systems are an important instrument in establishing corporate value [2] to achieve competitive advantage [3] management accounting information that can assist managers in making better decisions or management accounting information that can improve the implementation of business processes within an organization [2]. The quality of management accounting information is an important resource [4] and strengthen various individuals within an organization. The quality management 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].

The quality of management accounting information will be influenced by the quality of management accounting information systems used by an organization [3]. Reference [6] argues that a quality management accounting information system affects the quality of management accounting information. Similiary with this opinion, and reference [7] states that ineffective management accounting information systems can reduce the quality of financial transactions processing that impact on the resulting low quality of management

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accounting information. According to [8] the effectiveness of management accounting information systems is the success of management accounting information systems in achieving the goals set. Meanwhile, according to [9] the effectiveness to show the quality of accounting information systems. Then [10] states the effectiveness of management accounting information system is the satisfaction of users of accounting information in obtaining the desired accounting information.

Reference [11] argued that the effectiveness of management accounting information systems is the ability of management accounting information systems in providing management accounting information needed by managers in a timely and appropriate time. Similarly, the statement proposed by [12] that the effectiveness of management accounting information systems is the availability of relevant management accounting information in the decision-making process [13].

Effectiveness of management accounting information systems will be influenced by a variety of factors, [14] suggests that today's organizations are generally hardening business strategies with the use of information systems to improve organizational performance. Reference [15] argue the right business strategy is an important factor in managing accounting information systems within an organization. Similarly, the statement [16] states business strategy is one of the factors that affect the development and use of accounting information systems in an organization.

Reference [1] argues that business strategy affects management accounting information systems in terms of generating information that management can use at various levels of the organization to achieve competitive advantage. Similar opinion is expressed by [17] that to achieve competitive advantage required management accounting information system which is a provider of information for organizations that can be used organization to increase sales (market place) higher.

In general, business strategy exists in all business units, divisions or product levels that refer to how an organization competes in each type of activity and strives to achieve competitive advantage with its competitors [18]. The same opinion is expressed by [19] that business strategy is an important factor to enhance the position of competitive advantage in an organization by using industry specific to appropriate market segmentation.

Based on the Introduction described earlier, this study aims to examine the effect of business strategy on the effectiveness of management accounting information systems and the effect of the effectiveness of management

accounting information systems on the quality of management accounting information.

II. LITERATURE REVIEW

A. Management Accounting System

Accounting information system is an integration of various physical and nonphysical components that are interrelated in harmony to process financial data into financial information used by users in the decision-making process [5]. The accounting information system providing reliable accounting information for decision analysis or as decision makers related to business transactions [20].

Accounting information system is classified into 2 (two) subsystems, namely financial accounting information system and management accounting information system [21]. Reference [22] argue that the two sub accounting systems are different goals, the nature of the inputs and the types of processes used to convert inputs into outputs. Financial accounting information systems are intended for corporate external users, while management accounting information systems produce information intended for internal users, such as managers, executives and employees in decision making.

Reference [23] argue management accounting information system provides management accounting information that can be used to improve productivity, efficiency and control which is an important factor for the achievement of competitive advantage.

B. Management Accounting Information

Information is a source of strength for an organization. Information can inform the organization of how the current operating performance is performing and help estimate and strategize on how to operate in the future. The ability to understand, digest, analyze and filter information is the key to growth and success for any professional in any industry. Information is available throughout the organization. Sales, marketing, human resources and managers need information to run their departments and make everyday decisions [24].

The term information has much been defined by experts, [25] uses the term "information" as data that has been transformed into meaningful and useful forms for users who need it. Similarly stated by [24] information is data that has been converted into a form that has meaning and useful. In line with the statement [1] argues that information is data that has been processed into something more meaningful.

Management accounting information is information that produced by a management accounting information system intended for

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strategic decision making [26]. Similar to the previous statement management accounting information can be defined as accounting information use is intended for the company's management in determining the strategic policy for competitive advantage[27].

Furthermore [28] argues that management accounting information refers to Accounting information that contains financial information generated from the flow of financial resources in the organization, production information generated from the physical flow of resources in the organization, employee information generated from the flow of people in the organization, and marketing information resulting from interaction with the market for products organizational products with the aim to be used by company managers in determining strategic policies. Based on these definitions it can be concluded that management accounting information is financial and non-financial information that results from the entire processing cycle of a company's business transactions used by managers for the company's competitive advantage

There are several criteria that can be used to measure the quality of accounting information, [25] measure the quality of accounting information from the point of view of content dimension, form dimension and time characteristic dimension.

C. Business Strategy

Reference [29] argues that business strategies as plans, alternative options / solutions and decisions used to guide a company in generating greater profits and achieving a company's success. In line with that opinion [30] states that business strategy is the basis for determining long-term goals and objectives of the company, the implementation of concrete actions and the sharing of resources needed in implementing the various objectives to be achieved company. Furthermore [31] argued that Business Strategy is a competitive and cooperative strategies that emphasize improvement of the competitive position of a corporation's product and service in a specific industry or market segment. Based on various definitions it can be stated that business strategy is a tactic or ways used by company managers to be a winner in business competition which consists of various activities that are integrated and well - planned

Reference [32] measures business strategy that refers to the concept of competitive strategy: Cost leadership, differentiation, and focus. Then the concept was adopted by some other experts such as Reference [33] In line with that statement [14] states that business strategies measured through cost leadership, product differentiation and focus on market focus can influence information systems to produce competitive advantage.

D. Conceptual Framework

Reference [34] argues that there are three main factors that affect the effectiveness of Accounting Information Systems consisting of: Information technology, business strategy and organizational culture. Furthermore [35] states the effectiveness of accounting information systems are influenced by business strategy which is the latest major approach in managing information systems. Then [36] argues in the modern system / present there is a growing interdependence between the company's information systems with business strategy and business capabilities of the company. Similarly [37] also states that Business strategy is the pattern of the most widespread/diffuse decision-making resources allocation and other more specific decisions, which affect the information system and information technology.

Previous research has generated empirical evidence that supports the concept of the influence of business strategy on the effectiveness of accounting information systems. The results of research conducted by [38], [39], [40] and [41] prove that business strategy has significant effect on accounting information system. Furthermore, the influence of business strategy on accounting information system is also evident in the research conducted [14], [42], [43], and [44] hows empirical evidence that business strategy influential Significant to the effectiveness of accounting information systems.

Similarly, the results of research conducted by [45] provide empirical evidence that business strategy significantly influence the performance of Accounting Information Systems. Based on theories and empirical evidence obtained from previous research that has been done by the researchers can be said that business strategy affect the accounting information system.

III. DATA AND METHODOLOGY

Respondents in this study were the sales manager, accounting manager and management accounting manager with a total of 162 respondents. Research data will be analyzed using and verificative analysis. Descriptive analysis used to describe the variables studied and obtain operational advice. The verificative analysis aims to test the research hypothesis that has been formulated previously. The proper analytical tool for performing verification is Covariance Based-Structural Equation Modeling or known as CB-SEM using Lisrell 8.50 software tool. According to [46] The use of Structural Equation Modeling (SEM) allows researchers to unite some unobserved variables indirectly measured by the indicator and can be used to calculate measurement errors on observed variables.

The minimum sample size in order to perform data analysis using Covarian Based-

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Structural Equation Model (CB-SEM). Based on the rule of thumb expressed by Mueller, RO & Hancock, GR (2005), the minimum sample size in this study is 85 units of management accounting on SOE's Indonesia obtained from 5 times the number of parameters (t) studied. The formulation of the research hypothesis is the third step in the study. hypothesis is a logically suspected relationship between two or more variables in the formulation of propositions that can be tested empirically. Then, formulation of the hypothesis is as follows:

Hypothesis 1:

$H_0 : \gamma_{11} \leq 0$	Improved Business Strategy has no effect on Improving the effectiveness of management accounting information system
$H_1 : \gamma_{11} > 0$	Improved Business Strategy Influence on Improving effectiveness of management accounting information system

Hypothesis 2:

$H_0 : \beta_{21} \leq 0$	Improved Effectiveness of management accounting information system has no effect on Improving the quality of management accounting information
$H_1 : \beta_{21} > 0$	Improvement The effectiveness of management accounting information system has an effect on to Improving the

quality of management accounting information.

hypothesis 3:

$H_0 : \gamma_{11}, \beta_{21} \leq 0$	Enhancement Business strategy through Effectiveness of management accounting information system has no effect on improving the quality of management accounting information
$H_1 : \gamma_{11}, \beta_{21} > 0$	Improved Business Strategy through Effectiveness of management accounting information system has an effect on to improve management accounting information quality

IV. RESULT AND DISCUSSION

The evaluation of structural model is aimed to know the influence of Business Strategy (X1) on the effectiveness of management accounting information system (Y) and its implication on quality of management accounting information (Z). Result of data processing and modeling using LISREL software as follows

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TABEL1. STRUCTURAL MODEL PARAMETERS

Dependen variabel	Mediator	Independen variabel	estimated Default	estimate	error	Z-value	P-value	R ²
EMAI		BS	0,290	0,046	0,149	0,306	0,460	0,4571
QMAI		EMAI	0,676	0,571	0,075	7,618	0,000	0,2088
OMAI	EMAI	BS	0,190	0,026	0,085	0,306	0,420	-0,019

Source : Output Calculation of Lisrel 8

Based on the information obtained from table 4.5 , the interpretation of the evaluation results of the structural equation model can be explained as follows:

1. The magnitude of the influence of business strategy variables on the effectiveness of MAIS is -0.029 can be interpreted every increase of business strategy 1 unit resulted in decreasing the effectiveness of management accounting information system of 0.029 with the assumption that other variables do not change.
2. The effectiveness of MAIS on the quality of management accounting information is equal to 0.676, meaning that each increase in the effectiveness of management accounting information system 1 unit, the quality of management accounting information increased by 0.676 assuming other variables do not change.

After all models tested and obtained model fit with the data then the next stage is to test hypothesis, as follows:

Hypothesis 1: *The Influence of Business Strategy to Effectiveness of management accounting information system.*

Business Strategi hypothesized to have an influence on the effectiveness of management accounting information systems. To test the allegations of the study, the test hypothesis was statistically expressed in section III. Base on result, we known that p-value is 0.620 and greater than 0.05 then Ho is accepted. This means that improving the Business Strategy does not affect the improvement of management accounting information system effectiveness.

Hypothesis 2: *The Influence of effectiveness management accounting information system on Quality management accounting information.*

Effectiveness of management accounting information system hypothesized affect the quality of management accounting information. To test the allegations of the study, the test hypothesis was statistically expressed in section III. Base on the result know that, p-value of 0.000 is smaller than

the effectiveness of management accounting information systems which is characterized by the optimal of systems use and users satisfaction towards the quality of management accounting information.

The results of this study have proven the theory that has been stated by experts, as stated by [26] that a quality management accounting information system will produce quality management accounting information. Then according to [22] the effectiveness of management accounting information systems describes an information system that provides management accounting information needed to meet certain management objectives.

V. CONCLUSION

Based on testing the hypothesis, this study has successfully confirmed the research objectives stated earlier, that the effectiveness of management accounting information systems has been empirically proven to influence the quality of management accounting information, while the influence of business strategies on the effectiveness of management accounting information systems and the influence of business strategy through effectiveness of management accounting information systems affect the quality of

management accounting information, not yet confirmed in this study.

Furthermore, the results of hypothesis testing provide empirical evidence that: there is no indirect effect of business strategy on the quality of management accounting information through the effectiveness of management accounting information systems. This means that: because the business strategy does not affect to the effectiveness of management accounting information systems, the business strategy does not have an indirect influence on the quality of management accounting information on the management accounting unit of SOE's in Indonesia.

This research has successfully demonstrated an interaction between "improving business strategy through the management of accounting information systems" and "improving the quality of management accounting information" in SOEs in Indonesia. Thus it can be concluded to improve the quality of management accounting information, company managers must be able to improve the effectiveness of management accounting information systems. The effectiveness of management accounting information systems can be improved if the implementation of business strategies also increases.

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2.4. CONFIRMATION OF ACCEPTANCE OF FULL PAPER



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International Conference on Business, Economy, Social Science, and Humanity
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Date: 7 October 2018

Letter of Acceptance

Dear Authors: Lilis Puspitawati (a*), Azhar Susanto (b)

We are pleased to inform you that your paper, entitled:


"The Influence of Business Strategy Through The Management Accounting Information System To The Quality of Management Accounting Information - Evidence in Indonesia"

has been reviewed and accepted to be presented at ICOBEST 2018 conference to be held on 22 November 2018 in Bandung, Indonesia.

Please make the payment for registration fee before the deadlines, visit our website for more information.

Thank You.

Best regards,



Dr. Poni Sukaesih Kuniati, S.IP,M.,Si
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The Influence of Business Strategy Through the Management Accounting Information System to the Quality of Management Accounting Information - Evidence in Indonesia.

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Keywords
business strategy, effectiveness of management accounting information systems, quality of management accounting information.

Abstract
Managers as stakeholders use accounting for strategic management in implementing their business strategy in achieving competitive advantage. Currently, the implementation of strategic management accounting has used information technology known as management accounting information systems. This study aims to examine the effect of business strategy on the effectiveness of management accounting information systems and the effect on the effectiveness of management accounting information systems on the quality of management accounting information. This study used descriptive and verification methods. Respondents

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The Influence of Business Strategy Through the Management Accounting Information System to the Quality of Management Accounting Information - Evidence in Indonesia.

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Abstract—Managers as stakeholders use accounting for strategic management in implementing their business strategy in achieving competitive advantage. Currently, the implementation of strategic management accounting has used information technology known as management accounting information systems. This study aims to examine the effect of business strategy on the effectiveness of management accounting information systems and the effect on the effectiveness of management accounting information systems on the quality of management accounting information. This study used descriptive and verification methods. Respondents in this study were 162 functional managers SOEs in Indonesia... Statistical tests use structural equation models with Lisrell software. Results of this study are Business Strategy have no significant effect on the effectiveness of Management Accounting Information Systems, and Management Accounting Information Systems have a significant effect on the management of accounting information on SOEs in Indonesia.

Keywords—*business strategy, effectiveness of management accounting information systems, quality of management accounting information.*

I. INTRODUCTION

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. Management at the highest level uses accounting information systems to change the company's direction in achieving strategic advantage[1]. The middle management uses accounting information system to determine the right type of strategic planning information. Management at the operational level uses an accounting information system to ensure that the company's operations run efficiently and achieve superior corporate operations.

Management accounting information systems are an important instrument in establishing corporate value to

achieve competitive advantage management accounting information that can assist managers in making better decisions or management accounting information that can improve the implementation of business processes within an organization [2-3]. The quality of management accounting information is an important resource and strengthen various individuals within an organization[4] . The quality management 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].

The quality of management accounting information will be influenced by the quality of management accounting information systems used by an organization. Quality management accounting information system affects the quality of management accounting information. Similiary with this opinion, ineffective management accounting information systems can reduce the quality of financial transactions processing that impact on the resulting low quality of management accounting information[6-7]. Effectiveness of management accounting information systems is the success of management accounting information systems in achieving the goals set. Meanwhile, effectiveness to show the quality of accounting information systems. Effectiveness of management accounting information system is the satisfaction of users of accounting information in obtaining the desired accounting information[9-10].

The effectiveness of management accounting information systems is the ability of management accounting information systems in providing management accounting information needed by managers in a timely and appropriate time[11]. The effectiveness of management accounting information systems is the availability of relevant management accounting information in the decision-making process [12-13].

Effectiveness of management accounting information systems will be influenced by a variety of factors, today's organizations are generally hardening business strategies with the use of information systems to improve organizational performance[14]. Right business strategy is an important factor in managing accounting information systems within an organization[15]. Similarly, business strategy is one of the factors that affect the development and use of accounting information systems in an organization[16].

That business strategy affects management accounting information systems in terms of generating information that management can use at various levels of the organization to achieve competitive advantage. Achieve competitive advantage required management accounting information system which is a provider of information for organizations that can be used organization to increase sales (market place) higher[17].

In general, business strategy exists in all business units, divisions or product levels that refer to how an organization competes in each type of activity and strives to achieve competitive advantage with its competitors [18]. Business strategy is an important factor to enhance the position of competitive advantage in an organization by using industry specific to appropriate market segmentation[19].

Based on the Introduction described earlier, This study aims to examine the effect of business strategy on the effectiveness of management accounting information systems and the effect of the effectiveness of management accounting information systems on the quality of management accounting information.

II. LITERATURE REVIEW

A. Management Accounting System

Accounting information system is an integration of various physical and nonphysical components that are interrelated in harmony to process financial data into financial information used by users in the decision-making process the accounting information system providing reliable accounting information for decision analysis or as decision makers related to business transactions [20].

Accounting information system is classified into 2 (two) subsystems, namely financial accounting information system and management accounting information system [21]. The two sub accounting systems are different goals, the nature of the inputs and the types of processes used to convert inputs into outputs. Financial accounting information systems are intended for corporate external users, while management accounting information systems produce information intended for internal users, such as managers, executives and employees in decision making[22].

Management accounting information system provides management accounting information that can be used to improve productivity, efficiency and control which is an important factor for the achievement of competitive advantage [23].

B. Management Accounting Information

Information is a source of strength for an organization. Information can inform the organization of how the current

operating performance is performing and help estimate and strategize on how to operate in the future. The ability to understand, digest, analyze and filter information is the key to growth and success for any professional in any industry. Information is available throughout the organization. Sales, marketing, human resources and managers need information to run their departments and make everyday decisions [24].

Uses the term "information" as data that has been transformed into meaningful and useful forms for users who need it. Information is data that has been converted into a form that has meaning and useful. In line with the statement argues that information is data that has been processed into something more meaningful[25].

Management accounting information is information that produced by a management accounting information system intended for strategic decision making [26]. Similar to the previous statement management accounting information can be defined as accounting information use is intended for the company's management in determining the strategic policy for competitive advantage[27].

Management accounting information refers to Accounting information that contains financial information generated from the flow of financial resources in the organization, production information generated from the physical flow of resources in the organization, employee information generated from the flow of people in the organization, and marketing information resulting from interaction with the market for products organizational products with the aim to be used by company managers in determining strategic policies[28]. Management accounting information is financial and non-financial information that results from the entire processing cycle of a company's business transactions used by managers for the company's competitive advantage

There are several criteria that can be used to measure the quality of accounting information, measure the quality of accounting information from the point of view of content dimension, form dimension and time characteristic dimension.

C. Business Strategy

Business strategies as plans, alternative options or solutions and decisions used to guide a company in generating greater profits and achieving a company's success. Business strategy is the basis for determining long-term goals and objectives of the company, the implementation of concrete actions and the sharing of resources needed in implementing the various objectives to be achieved company[29-30]. Business Strategy is a competitive and cooperative strategies that emphasize improvement of the competitive position of a corporation's product and service in a specific Industry or market segment[31]. Based on various definitions it can be stated that business strategy is a tactic or ways used by company managers to be a winner in business competition which consists of various activities that are integrated and well – planned.

Business strategy that refers to the concept of competitive strategy: Cost leadership, differentiation, and focus [32]. Then the concept was adopted by some other experts such as states that business strategies measured through cost

leadership, product differentiation and focus on market focus can influence information systems to produce competitive advantage[33].

D. Conceptual Framework

There are three main factors that affect the effectiveness of Accounting Information Systems consisting of: Information technology, business strategy and organizational culture [34]. The effectiveness of accounting information systems are influenced by business strategy which is the latest major approach in managing information systems[35]. In the modern system / present there is a growing interdependence between the company's information systems with business strategy and business capabilities of the company[36]. Business strategy is the pattern of the most widespread diffuse decision-making resources allocation and other more specific decisions, which affect the information system and information technology[37].

Previous research has generated empirical evidence that supports the concept of the influence of business strategy on the effectiveness of accounting information systems. Business strategy has significant effect on accounting information system[38-41]. Furthermore, the influence of business strategy on accounting information system is also evident hows empirical evidence that business strategy influential Significant to the effectiveness of accounting information systems[42-44].

Provide empirical evidence that business strategy significantly influence the performance of Accounting Information Systems. Based on theories and empirical evidence obtained from previous research that has been done by the researchers can be said that business strategy affect the accounting information system[45].

III. DATA AND METHODOLOGY

Respondents in this study were the sales manager, accounting manager and management accounting manager with a total of 162 respondents. Research data will be analyzed using and verificative analysis. Descriptive analysis used to describe the variables studied and obtain operational advice. The verificative analysis aims to test the research hypothesis that has been formulated previously. The proper analytical tool for performing verification is Covariance Based-Structural Equation Modeling or known as CB-SEM using Lisrell 8.50 software tool. The use of Structural Equation Modeling (SEM) allows researchers to unite some unobserved variables indirectly measured by the indicator and can be used to calculate measurement errors on observed variables[46].

The minimum sample size in order to perform data analysis using Covarian Based-Structural Equation Model (CB-SEM). Based on the rule of tumb the minimum sample

size in this study is 85 units of management accounting on SOE's Indonesia obtained from 5 times the number of parameters (t) studied. The formulation of the research hypothesis is the third step in the study. hypothesis is a logically suspected relationship between two or more variables in the formulation of propositions that can be tested empirically. Then, formulation of the hypothesis is as follows:

TABLE I. HYPOTHESIS 1

$H_0 : \gamma_{11} \leq 0$	Improved Business Strategy has no effect on Improving the effectiveness of management accounting information system
$H_1 : \gamma_{11} > 0$	Improved Business Strategy Influence on Improving effectiveness of management accounting information system

TABLE II. HYPOTHESIS 2

$H_0 : \beta_{21} \leq 0$	Improved Effectiveness of management accounting information system has no effect on Improving the quality of management accounting information
$H_1 : \beta_{21} > 0$	Improvement The effectiveness of management accounting information system has an effect on to Improving the quality of management accounting information.

TABLE III. HYPOTHESIS 3

$H_0 : \gamma_{11}, \beta_{21} \leq 0$	Enhancement Business strategy through Effectiveness of management accounting information system has no effect on improving the quality of management accounting information
$H_1 : \gamma_{11}, \beta_{21} > 0$	Improved Business Strategy through Effectiveness of management accounting information system has an effect on to improve management accounting information quality

IV. RESULT

The evaluation of structural model is aimed to know the influence of Business Strategy (X1 on the effectiveness of management accounting information system (Y) and its implication on quality of management accounting information (Z). Result of data processing and modeling using LISREL software as follows :

TABLE IV. STRUCTURAL MODEL PARAMETERS

Dependen variabel	Mediator	Independen variabel	estimated Default	estimate	error	Z-value	P-value	R ²
EMAIS		BS	0,290	0,046	0,149	0,306	0,460	0,4571
QMAI		EMAIS	0,676	0,571	0,075	7,618	0,000	0,2088
QMAI	EMAIS	BS	0,190	0,026	0,085	0,306	0,420	-0,019

Source : Output Calculation of Lisrel 8

Based on the information obtained from table 4.5 , the interpretation of the evaluation results of the structural equation model can be explained as follows:

1. The magnitude of the influence of business strategy variables on the effectiveness of MAIS is -0.029 can be interpreted every increase of business strategy 1 unit resulted in decreasing the effectiveness of management accounting information system of 0.029 with the assumption that other variables do not change.
2. The effectiveness of MAIS on the quality of management accounting information is equal to 0.676, meaning that each increase in the effectiveness of management accounting information system 1 unit, the quality of management accounting information increased by 0.676 assuming other variables do not change.

After all models tested and obtained model fit with the data then the next stage is to test hypothesis, as follows:

Hypothesis 1: *The Influence of Business Strategy to Effectiveness of management accounting information system.* Business Stretegi hypothesized to have an influence on the effectiveness of management accounting information systems. To test the allegations of the study, the test hypothesis was statistically expressed in section III. Base on result, we known that p-value is 0.620 and greater than 0.05 then Ho is accepted. This means that improving the Business Strategy does not affect the improvement of management accounting information system effectiveness.

Hypothesis 2: *The Influence of effectiveness management accounting information system on Quality management accounting information.*

Effectiveness of management accounting information system hypothesized affect the quality of management accounting information. To test the allegations of the study, the test hypothesis was statistically expressed in section III. Base on the result know that, p-value of 0.000 is smaller than 0.05 then Ho is rejected, it means the increased effectiveness of management accounting information system has an effect on the quality of information management accounting.

Hypothesis 3: *The Influence of Business Strategy through Effectiveness of management accounting information system affect the quality of management accounting information.*

Business Strategy through the effectiveness of management accounting information system hypothesized affect the quality of management accounting information. To test the allegations of the study, the test hypothesis was statistically expressed at section III. Base on the result known, p-value of 0.620 is greater than 0.05 then Ho accepted, meaning that the improvement of business strategy through the effectiveness

of management accounting information system has no effect on the increase.

V. DISCUSSION

The result of hypothesis testing shows that the P-value is greater than 0,05 so that it can be concluded that the improvement of business strategy does not affect the effectiveness of management accounting information system at the level of significance (p) = 0,660 > 0,05. The result of hypothesis testing shows that the effectiveness of management accounting information system is not influenced by the changes that occur in the company's business strategy.

Furthermore, it is known that the influence of business strategy on the effectiveness of management accounting information system in SOE companies in Indonesia is -0.029, it can be interpreted that the improvement of 1 unit of business strategy causes the change of management accounting information system effectiveness of -0.029. The negative results show the proposed hypothesis can not be confirmed by the empirical data collected. Business strategy has no effect on the effectiveness of accounting information system is explained by some of the following conditions:

1. The business strategy applied is not accommodated in the applications available within the company. This condition is evidenced melallui responses of respondents who generally stated Application Management Accounting Information Systems available today never provide features / menus that accommodate cost leadership strategies, product / service differentiation and Focus,
2. There are many SOE companies that use the application by buying the finished software package. The result of descriptive analysis on software procurement proves that 49.4% of state-owned enterprises in Indonesia are currently using infomation system applications procured through the purchase of ready-made application software packages, this is the cause of infomation system applications used in SOE companies currently not relevant to the needs of various users.
3. Based on the results of interviews with respondents, there are some companies have not used the application of accounting information systems in processing financial and non-financial data and there are some state-owned companies are still in the development / design, so can not be assessed optimally by the respondents

It can be said that the results of this study have not been fully able to prove the opinion put forward by [36] that the effectiveness of accounting information systems is influenced by business strategy which is the latest major approach in managing information systems. in today's

modern system there is a growing interdependence between accounting information systems (finance and management) of firms with business strategies and business processes[28], and opinions expressed by [31] that business strategies used by organizations provide support for management accounting information systems in providing information from the internal and external environment of the organization to managers in need.

The results of this study can not be said to fully confirm the use of innovation in business strategy affect the implementation of management accounting information system[47]. Then [40] conducted research on 62 managers in Australia, the results showed that business strategies and perceptions of environmental uncertainty are important antecedents that influence in effective management accounting information systems. Next research results [41] proves that business strategy has a significant effect on Accounting information system. research conducted by David [44] The study was conducted on 112 CEOs in 218 hospitals in Spain, the results of the study prove that the satisfaction of management accounting information system used is influenced by the business strategy used by the company. Similarly, the results of research conducted by [45] proves that business strategy through strategic alignment influences the success of management accounting information system in companies in China.

The results of this study have confirmed previous studies that have succeeded in proving the effect of the effectiveness of management accounting information systems which are characterized by optimal use of the system and user satisfaction on the quality of management accounting information [48-52].

The results of this study have proven the theory that has been stated by experts, a quality management accounting information system will produce quality management accounting information[26]. The effectiveness of management accounting information systems describes an information system that provides management accounting information needed to meet certain management objectives[22].

VI. CONCLUSION

Based on testing the hypothesis, this study has successfully confirmed the research objectives stated earlier, that the effectiveness of management accounting information systems has been empirically proven to influence the quality of business strategies on the effectiveness of management accounting information systems and the influence of business strategy through effectiveness of management accounting information systems affect the quality of management accounting information, not yet confirmed in this study. Furthermore, the results of hypothesis testing provide empirical evidence that: there is no indirect effect of business strategy on the quality of management accounting information through the effectiveness of management accounting information systems. This means that: because the business strategy does not affect to the

effectiveness of management accounting information systems, the business strategy does not have an indirect influence on the quality of management accounting information on the management accounting unit of SOE's in Indonesia. This research has successfully demonstrated an interaction between "improving business strategy through the management of accounting information systems" and "improving the quality of management accounting information" in SOEs in Indonesia. Thus it can be concluded to improve the quality of management accounting information, company managers must be able to improve the effectiveness of management accounting information systems. The effectiveness of management accounting information systems can be improved if the implementation of business strategies also increases.

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