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LITERATURE REVIEW OF FINANCE INFORMATION SYSTEM: ADMINISTRATION, FINANCIAL ACCOUNTABILITY AND ORGANIZATIONAL COMMITMENT

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Abstract: Previous research is very important in a scientific research or article. The relevant riset serves to reinforce the theory and influence between variables. This article reviews the factors that affect the Finance Information System, namely: Administration, Financial Accountability and Organizational Commitment. The main purpose of writing this article is to build a hypothesis of influence between variables for use in future research. The results of this literature review article are: 1) The administration affects the System Finance Information; 2) Financial Accountability affects the Finance Information System; and 3) The Organization's Commitment affects the Finance Information System.

Keywords: Finance Information System, Administration, Financial Accountability and Organizational Commitment

INTRODUCTION

Background Problems

Every student of both Strata 1 (S1), Strata 2 (S2) and Strata 3 (S3), must conduct scientific research in the form of thesis, thesis and dissertation. Likewise, lecturers, researchers and other functional personnel are active in conducting research and making scientific articles for publication in scientific journals.

Scientific work is one of the conditions for students to complete their studies at most universities in Indonesia. This provision applies to all levels of education, namely Thesis for strata one (S1), Thesis for strata two (S2) and Dissertation for strata three (S3).

Based on observations, there are still some students and authors who have difficulty in finding supporting articles for their scientific work as relevant research. Relevant articles are needed to strengthen the theory that is being researched , to see the influence between variables and build hypotheses. This article discusses the influence of Administration, Financial Accountability, and organizational commitment to the Finance Information System.

Problem Formulation

Based on the background, it can be formulated the problems that will be discussed to build hypotheses as further research, namely:

1) Does the administration affect the Finance Information System?
2) Does Financial Accountability affect the Finance Information System?
3) Does organizational commitment affect the Finance Information System?

LITERATURE REVIEW

Finance Information System

According to Romney and Steinbart the Accounting Information System is a system that collects, records, stores, and processes data into information for decision making. Romey and Steinbart also argue that the Accounting Information System has a function that includes planning and managing the finances of a business. The role of financial information systems is to improve quality and reduce costs to produce products or services, improve efficiency, improve decision-making systems, and share knowledge.

Financial Information System is a system that uses a computer to ensure the quality of financial information that improves the cooperation of an organization. Financial Information Systems can function well and can improve organizational performance, improve higher business, and improve the effectiveness of capital markets. The effective use of Accounting Information Systems is to regulate the widespread dissemination of information that is needed by many users, and can disinfect time in making decisions.

According to Wahyu (2006: 1-9), the Financial Information System is a set of system devices that serve to record transaction data, process data, and present financial information to internal parties (company management) and external parties (buyers, suppliers, governments, and others). The development of financial information technology has now developed rapidly where various types of financial software and applications can already be found in the community. Online and offline financial software both have advantages that help the process of calculating financial statements in a short time when compared to recording financial transactions manually. In addition to companies, many parties need financial data information. The party is a shareholder who needs financial information to assess management's work performance and assess the investments that have been invested in the company. In addition, investors also need financial data to compare various possibilities for capital that has been invested or will be invested.

According to Hanaffi (2017), the Financial Information System is a system that is able to accelerate the financial management process, ranging from budgeting to the financial reporting process. The goal of financial information systems is to control the business in every organization, and management to achieve a goal by designing effective internal control.

According to Romney and Steinbart (2009: p. 28), the application of financial information systems is an activity, data, documents, and technologies whose interrelationships are designed to collect and process data until it presents information to decision makers within and outside the organization. According to Puspitawati and Anggadini (2011: 63), the application of financial information systems in general is to collect company financial transaction data, as for more specific uses such as: Regular report creation for internal and external parties; The main support of the routine activities of an organization/entity; Supporters in the decision-making process; Carry out internal planning and control activities.

Based on the the theories presented above, finally the author can conclude that the accounting information system can be used as a source of information used to conduct the search process when there is a problem / difference or there is fraud in the company. Accounting Information System can also help a person to regulate the flow and management of accounting data in the company. This has been researched by many previous researchers including (Ahmad, 2019), (Meiryani, 2019), and (Mufidah, 2017).

Administration

Administration is an attempt to manage all activities that are closely related to all financial systems in order to achieve the goals of each company. According to Arista (2015), administration is a summary of a process of recording financial transactions that occur during the year in question. The purpose of the administration is to provide information about financial performance, the entity's cash flow that is useful for making decisions. The purpose of administration is to provide information about the company's cash flow (Destiadi, 2010).

According to Destiadi (2010), administration has qualitative characteristics, namely:

a) Understandable
The quality of the administrative content is very important so that it provides convenience by the reader. Use is assumed to have adequate knowledge of economic and business activity.
b) Relevant
The information contained in an administration must meet the needs of users in a decision-making process. Information has relevant qualities, it can also correct the results of its evaluation.
c) Reliability
In order for the content of the administration to be useful, the information contained in the administration must be free from misleading understandings, material errors and reliable use as an honest presenter of what is presented.
d) Comparable
The use of an administration can compare the intentions of one company with other companies to be used as an evaluation material.
e) On time
To be relevant, information from financial statements must be able to influence the economic decisions of their use. Timely includes providing financial statement information within the decision-making period.
The administration of sudah was researched by many previous researchers including (Arista, 2015), and (Destiadi, 2010).

Financial Accountability

Financial accountability is a accountability, both by elected persons and bodies, for their choice or actions (Mulyana, 2006). According to Nurmuthmainnah (2015), financial accountability measurement uses several factors such as honesty accountability, legal accountability, process accountability, program accountability, and policy accountability. Financial accountability criteria are public fund liability, timely presentation, and the existence of examinations or audits (Lan, 2003). Financial accountability is the responsibility of publilk institutions to use public funds economically, efficiently, effectively, and there is no waste and leakage of funds. Accountability is important because it is the main highlight by the community

According to West Java Provincial Regulation Number 11 of 2011, the meaning of accountability is the accountability of the duties, obligations, and functions of the implementation of local government that must be carried out by optimally utilizing the resources and potential available correctly with measurable results in accordance with the provisions of laws and regulations. Accountability is a concern for all local government employees, not just elected officials. The government cannot perform its role if its citizens do not trust all government employees to make a decision in the best interests of society.

Indicators used to measure accountability are: (1) Presenting the organizer's information openly, quickly and correctly to the public, (2) Providing satisfactory services to the public, (3) Public participation, (4) Explaining and accountability for every public policy

and (5) The existence of a means for the public to assess government performance (Siregar, 2011) and (Suparno, 2012). Stages in financial accountability, ranging from the formulation of financial plans (budget processes), implementation and financing of activities, evaluation of financial performance, and implementation of its popularity (Lan, 2001 in Malik Imron, 2005).
Financial Accountability has been researched by many previous researchers including (Mulyana, 2006), (Nurmuthmainnah, 2015) and (Lan, 2003).

Organizational Commitment

Organizational commitment is an employee's state of identifying and engaging with the organization. Three attitudes to organizational commitment include: The identification of a person to the purpose of the organization; Involvement in organizational tasks; There is loyalty to the organization.

Chen, et.al (2002), stated that the commitment of the organization is an employee's psychological bond to the company that encourages that employee to work towards achieving a company's goals.

Organizational commitment has three main components: acceptance of the company's values and goals, prioritizing the interests of the company, and the desire to remain an employee of a company (Mowday, et.al, 1982). The level of organizational commitment possessed by a manager and employee can drive success in the implementation of a company's financial information system.

Robbins (2008: 140) Organizational commitment is a state in which an employee favors a particular organization and its purpose and is interested in maintaining the membership of an organization. Based on Yuwono's research (2005: 135) Organizational commitment is interpreted as the desire to remain a member of the organization, trust and acceptance of the values and goals of the organization, as well as a willingness to try their best for the benefit of the organization. Organizational commitment is a sense where the condition of employees is interested in the goals, values and objectives of the organization (Steers, 2006: 50).

Organizational commitment is built through individual identification with organizational goals and costs associated with staying in an organization and what should be done (Meyer, 1990: 1). According to Allen & Meyer (in Dunham, et al. 1994) organizational commitment is divided into three components, namely:

a) Affective commitment (Afective Commitment), involves a sense of belonging and involvement in the organization.
b) Continuance Commitment (Continuance Commitment) dimensions this commitment on the basis of the small amount of financing that will be borne by employees if leaving an organization. This is closely related to a person's ability to take into account the risks he will take.
c) Normative Commitment, this commitment emphasizes more the involvement of feelings and describes a person's dedication to staying and working in his organization.

Organizational commitment is built on the basis of workers' trust in organizational values, worker willingness to help realize organizational goals and loyalty to remain a member of the organization. Therefore, organizational commitment can cause a sense of belonging for workers towards an organization.

Organizational commitments have been researched by many previous researchers including (Chen, et.al, 2017), and (Mowday, et.al, 1982).

Table 1: Relevant Previous Research

No	Author (year)	Previous research results	Similarities with this article	Difference with this article
1	Arista (2019)	Du Pont System Analysis as a Basis For Measuring The Company's Financial Performance at PT Arwana Citramulia Tbk	Both discuss the meaning of administration	The difference between previous researchers and current researchers is that previous researchers conducted case studies directly to the company, while the current study only conducts journal reviews.
2	Sriwijayanti (2018)	Analysis of the Effect of Transparency, Accountability and Utilization of Regional Financial Accounting Information Systems on APBD Management	Both discuss the influence of accountability	The difference between previous researchers and current researchers is that previous researchers conducted analytical methods with simple linear regression models while researchers now only review in journals.
3	Siregar (2011)	The Influence of Public Accountability, Public Transparency and Supervision on the Management of APBD in pematang Siantar City Government	Both discuss the influence of accountability	The difference between previous studies and now is that previous researchers analyzed the influence of public accountability on the management of APBD, while researchers are now conducting a review in journals to determine the effect of accountability on financial information systems.
.4	Hertati (2020)	The Effect of Organizational Commitment to Financial Information Systems	Both discuss the organization's commitment to financial information systems	The difference between previous research and now is that previous researchers analyzed the influence of organizational commitment to financial information systems using quantitative methods, while researchers are now conducting reviews in journals.
.5	Handayani, et al (2020)	Analysis of Internal Control of Ubhara Jaya Savings and Loan Cooperatives	Discussing records or administration	The difference between previous studies and now is that previous researchers analyzed internal control using observation methods while researchers are now conducting reviews from journals related to administration.
6	Yanti (2020)	Effect of Setting Government Accounting	Discussing the influence of financial information	The difference between previous researchers and

		Standards, Utilization of Accounting Information Systems and Financial Supervision on the Quality of Local Government Financial Statements	systems on administration	current researchers is that previous researchers conducted analytical methods with simple linear regression models while researchers now only review in journals.

RESEARCH METHOD

This method of writing scientific articles uses qualitative methods and library studies (Library Research). Examine the theory and influence between variables from books and journals both *off line* in libraries and *online* sourced from Google Scholar, and other online media. In qualitative research, the literature review used must be consistent with methodological assumptions. This means that it is used inductively so that it does not lead to the questions asked by the researcher. One of the main reasons for conducting qualitative research is that it must be exploratory, (Ali & Limakrisna, 2013).

FINDINGS AND DISCUSSION

Based on the study of relevant previous theories and research, the discussion of *this literature review* article in the concentration of Financial Management is:

Administrative Influence on the Finance Information System

Administration affects the Finance Information System, where Administration indicators can affect the Finance Information System, which can be seen from the completeness of transaction supporting documents or administration. If the administration is carried out consistently, the financial information system will also produce accurate data, so that when doing traceability can balance between manual data and data on existing systems (Handayani, et al, 2020).

To improve the Finance Information System by paying attention to administrasi, then what must be done by the management is to conduct an internal audit, where with the conduct of internal examinations or audits to ensure the administration is in line with the financial information system so that recording and inputting have been done correctly, relevantly, completely and accurately (Hutauruk, 2020).

Administration affects the Finance Information System, if the Administration is perceived either by consumers or users, it can increase the amount and quality of data information in the financial information system and avoid data deviations (Hutauruk, 2020). Factors that affect the quality of administration are financial information systems where the data managed becomes appropriate and accurate information (Yanti, 2020).

Administration affects the Finance Information System, this is in line with research conducted by: (Handayani, et al, 2020), and (Hutauruk, M.R., 2018).

The Effect of Financial Accountability on the Finance Information System

Financial Accountability affects the Finance Information System, where financial accountability indicators have a positive effect on the dimensions or indicators of the Finance Information System, namely if financial accountability is carried out wisely, then the finance information system can also be improved so that financial management can run effectively and efficiently (Sriwijayanti, 2018).

In improving the Finance Information System associated with Financial Accountability, what the management must do is to increase accountability, present, and report on all financial activities. (Sriwijayanti, 2018).

Financial Accountability affects the Finance Information System, if Financial Accountability is well perceptioned by customers / consumers then this will be able to improve the quality of information generated for the public through the Finance Information System, (Srimahayuni, et al, 2017). Financial accountability criteria such as: (a) Public fund liability, (b) Timely presentation, and (c) Examination (audit).

Financial Accountability affects the Finance Information System, this is in line with research conducted by: (Sriwijayanti, 2018), and (Srimahayuni, et al, 2017).

The Effect of Organizational Commitment to the Finance Information System

The Organization's commitment affects the Finance Information System, where the administrative dimension affects the success in the implementation of financial information systems such as: Establishing objective objective goals and assessments of the company in the implementation of financial information systems, evaluating objective financial information system project proposals, defining the information and processes needed, and reviewing programs and plans for the development of financial information systems (Cerullo, 1997), (Neely, 1995)

To improve the Finance Information System by paying attention to organizational commitments, what must be done by the management is to increase organizational commitment, where the organization's commitment has a positive impact on the financial information system including: very complex factors that affect financial information (ROE), and financial information as a tool to produce financial information through other factors such as in making decisions, individual dynamics. in organization, efficiency and effectiveness (Hertati, 2020).

Organizational Commitment affects the Finance Information System, if the Organizational Commitment is carried out as much as possible so as to improve the quality of a Finance Information System, (Hertati, 2020). Burton's research, et.al. (1992) and Zhang, (2005) in addition to organizational factors also exist such as: (1) Complexity of tasks, (2) Organizational Size, (3) Leadership factors and individual factors such as: (1) Motivation, (2) Satisfaction, (3) Benefits for users greatly determine success in implementing financial information systems.

The Organization's commitment to the Finance Information System is in line with research conducted by: (Hertati, 2020).

Conceptual Framework

Based on the formulation of the problem, theoretical studies from relevant previous research and discussion of influences between variables, then in the mind of the article as below.

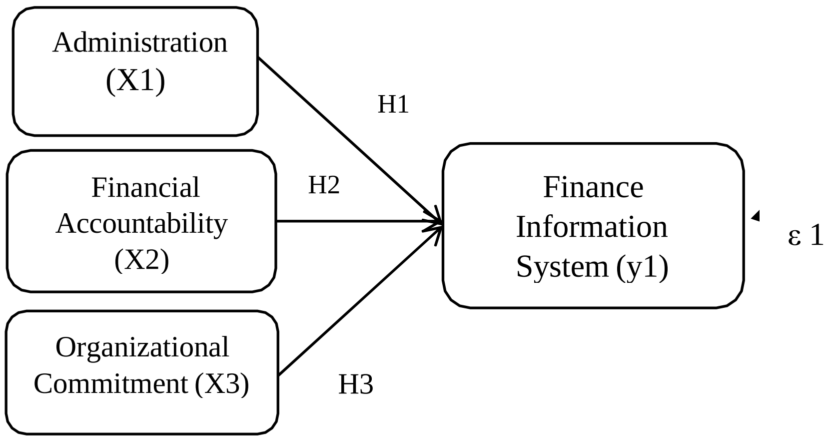

Figure 1: Conceptual Framework

Based on the conceptual framework image above, then: Administration, Financial Accountability, and Organizational Commitment affect the Finance Information System.

Aside from these three exogen variables that affect the Finance Information System (y1), there are many other variables that affect it, including:

a) Internal Control: (Yusmalina, et al., 2020), (Handayani, Milda, et al., 2020).
b) Employee Performance: (Melasari, R, 2017).
c) Information Quality: (Buana, I.B.G.M, et al., 2018).
d) Creativity**:** (Desfiandi et al., 2017), (Yacob et al., 2020), (Richardo et al., 2020), (Christina Catur Widayati et al., 2020), (Prayetno & Ali, 2020), (C.C. Widayati et al., 2020)
e) Organization**:** (Sari & Ali, 2019)**,** (Brata, Husani, Hapzi, 2017)**,** (Limakrisna et al., 2016)**,** (Desfiandi et al., 2017)**,** (Harini et al., 2020)**,** (Riyanto et al., 2017)**,** (Sulaeman et al., 2019)**,** (Ali, 1926)**,** (Masydzulhak et al., 2016)**,** (Widodo et al., 2017)**,** (Silitonga et al., 2017)**,** (Rivai et al., 2017)**,** (Prayetno & Ali, 2017), (Saputra & Ali, 2021), (Saputra & Ali, 2022).
f) system: (Shobirin & Hapzi Ali, 2019)**,** (Ashshidiqy & Ali, 2019)**,** (Sari & Ali, 2019)**,** (Djojo & Ali, 2012)**,** (Darwisyah et al., 2021)**,** (Somad, A., Imron Rosadi, K., & Ali, 2021)**,** (Erlina Gusnita, Hapzi Ali, 2021)
g) Software: (Indarsin & Ali, 2017), (Assagaf & Ali, 2017)

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on theory, relevant articles and discussions can then be formulated hypotheses for further research: Administration (x1) affects the Finance Information System (y1). Financial Accountability (x2) affects the Finance Information System (y1). Organizational Commitment (x3) affects the Finance Information System (y1).

Suggestion

Based on the conclusion above, the advice in this article is that there are many other factors that affect the Finance Information System, apart from Administration, Financial Accountability, and Organizational Commitment at all types and levels of companies, therefore further studies are still needed to look for other factors that can affect the Finance Information System in addition to the varied ones that are researched in this arikel. Other factors such as internal control, employee performance and information quality.

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