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Research Article

Factors Affecting the Quality of Wage Information: Geographical Perspective Study on Pt Multi Garmenjaya in Bandung City, Indonesia

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Abstract

This study aims to examine the factors that affect the quality of wage information at Indonesian PT Multi Garmenjaya companies in Bandung. The research method used in this research is explanatory research. The data used are primary. The population in this study were administrative staff of the Production Division, both the Central Production Division and the Representative Production Division. The sampling technique used in this study is purposive judgment sampling with the criteria that administrative staff are in charge of carrying out or related to the wage data input and processing process. Data collection was carried out by distributing passive questionnaires online using the Google Forms feature to 42 respondents with a questionnaire return rate of 40 (95%). The data analysis method used in this study is multiple linear regression analysis at a significance level of 5% and data testing was carried out using the IBM SPSS Statistics version 20.0 program. The results showed that the factors affecting the quality of wage information were users, hardware, software, and telecommunications. The quality of salary information is very good.

Keywords

Accounting Information System, Quality of wage information

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Introduction

Globalization has become the face of the world in the 21st century. Globalization refers to the relationship of interdependence and dependence between nations and peoples around the world, including in the economic field. Economic globalization has turned all countries in the world into one giant market activity that is increasingly integrated without the constraints of national boundaries. (Purbasari, 2017). Economic globalization not only gave birth to a liberalist capitalism system and affected the state level only but also the corporate level. The impact of economic globalization is "enormous and direct" (Luthans, 2005) because globalization is changing the way the world does business. (Purbasari, 2017). One of the real practices of economic globalization is free trade. Free trade requires the government not to interfere in trade activities and must reduce or even eliminate all things deemed to hinder free trade such as import tariffs, import quotas, taxes, export subsidies, and various other subsidies for domestic industries. The absence of trade barriers between countries will result in production specialization, better efficiency, and a higher average production rate (Britannica, 2020). On the other hand, free trade has negative impacts such as the distribution of wealth which is mostly enjoyed only by the rich and powerful, unemployment, economic and political power of international companies is stronger than the state, and difficulties for countries to move from 'poor' to 'status. rich 'due to the specialization of production (Economy).

The only international organization that deals with trade rules between countries are the World Trade Organization (WTO). With a membership of 164 countries covering 98% of world trade (WTO, 2020), The WTO is the most influential non-United Nations (UN) international organization on earth as well as a mirror of the globalization process of the world economy. (Sharma, 2012). The Indonesian state began to join the concept of free trade by becoming a member of the General Agreement on Tariff and Trade (GATT) since 1950, and has now entered several free markets both bilaterally (agreements between two countries) and multilaterally (many countries). (GBG, 2020). The leaders of big companies in the world agree that the only way to survive in free-market competition is to try to increase the productivity and efficiency of the company. The leaders also agreed that an increase in company productivity must be preceded by an increase in the performance of Human Resources (HR). One way to improve human resource performance is to link wages with work performance and productivity levels (Ruky, 2002; Usry, 2004). Productivity is generated through a combination of mutual support and mutual influence between work performance (performance) and the technology used (work tools). Job performance is generated through a combination of ability and will (motivation). If one of the two factors does not exist, especially if both are not present, it can be ascertained that the work performed will be low (Ruky, 2002).

Wage is a worker/laborer right that is received and expressed in the form of money as compensation from the entrepreneur or employer to the worker/laborer which is determined and paid according to a work agreement, agreement, or statutory regulation, including allowances for the worker/laborer and their family for a job and/or service that has been or will be performed (Indonesia, UU No. 13 Tahun 2003 pasal 1 ayat 30, 2003). A brief definition was put forward by Mulyadi (2001) by stating that wages are payments for the delivery of services performed by implementing employees (laborers). In contrast to wages, the concept of wages is used to describe the payment for work services for a short unit of time, for example per day or per hour (daily wage system). Wages must be paid on time, as soon as once a week and no later than once a month (Indonesia, PP No. 78 Tahun 2015 pasal 19, 2015). Timeliness of payment of wages is important because, in addition to complying with applicable laws and regulations, it also has implications for work motivation and productivity. Wages are one of the most important components in motivating employees to work better according to company standards and expectations because wages are a reward for employees. (Judge, 2008). Employees will feel appreciated if the wages they receive are paid on time and following the amount of production output they produce (Cushing, 1983).

Wages are an important and sensitive element in the company because they are related to employee welfare (Vera Margareta Tunjung Sari, 2020). When an employee's needs have been met, the employee will feel appreciated and also feel satisfied with the work he does. Such employees will be more motivated to achieve company goals so that employees will work with high morale to obtain high work performance as well. Employees will work faster, more thoroughly, and better than the company expects. Faster employee performance means that

the productivity level of the company will also be faster, while the high level of accuracy of production employees is the same as reducing the error rate. (Judge, 2008).
Every mistake that occurs in the production process means that the company has to pay additional costs for the repair process. A low error rate means that the total production costs that must be incurred by the company are also low. On the other hand, if production employees perceive the wages they receive are inadequate, then the employee's motivation and job satisfaction will decrease so that automatically the employee's performance and productivity will also decrease. (Ruky, 2002). Failure to achieve productivity targets means that the company cannot make the profit as expected. This cycle is a vicious circle because the negative impact of one thing will affect another (Tika, 2006). From the company side, management needs quality wage information. A piece of information is said to be of quality if the information produced meets three criteria, namely accurate, relevant, and timely basis. (H.M, 1988). Slightly different from H.M (1988), Schell (2007) provides one additional criterion, namely that the information must be complete (complete). Quality accounting information, including wage information, must provide benefits when used as a basis for decision-making by company management. Thus, if one of the characteristics or criteria of the quality of accounting information is not met, the accounting information will be useless (Donald E. Kieso, 2007).
Quality accounting information is a determining factor in improving organizational performance. Quality accounting information will result in high-quality decision-making (Ali et al., 2016) or it can be said that a good business decision can only be made by considering the quality of the information (Carolina, 2015). The better the quality of accounting information, the better the value of support for the company in determining its operational and strategic budgets (Xu, 2015). Otherwise, Joia (2002) and Flowerday et al. (2007) states that poor quality information will have a significant negative impact on productivity and ultimately on the company's business activities.
Wage processing which is almost always done at the last minute of the deadline for submitting wages is classified as "may not happen". Compare with the explanation in the paragraphs above, namely that wages must be paid on time (Cushing, 1983) so that employees feel motivated or valued (Judge, 2008) so that employee performance increases (Judge, 2008). Delays and late payment of wages will reduce employee morale (Krismiaji, 2005) which in turn will reduce work performance and employee productivity (Ruky, 2002) as well as threatening the company to achieve its final goals (Joia, 2002) because the company cannot obtain quality accounting information (wages) to be used as a basis for decision making (Donald E. Kieso, 2007), for example, to determine the operational budget as well as the strategic budget (Galani e.t.c in Xu, 2015). The application of full computerization will have a quite dramatic impact, in a profitable context for the company. The impact is given, for example, changes in the routine processing of large data volumes because computers can operate faster, more precisely, and tirelessly (continuously) compared to manual processing that is entirely human-centered, which has limits. (H.M, 1988; Sridhar et al., 2016). Computerization allows the processing time for each transaction to be shorter, and shortening the working time means helping companies in controlling labor costs, which in turn will increase the efficiency of the company as a whole. (Ghasemi et al., 2011). Another impact is the availability of information because computers can provide information when needed (Gondodiyoto, 2007; H.M, 1988).
The success or failure of an organization or work unit in carrying out its duties and functions is closely related to organizational actors, or in other words, Human Resources (HR) has a strategic role as a determinant of the success or failure of performance achievement in an organization. HR, as a user and computer-based AIS controller, is a central factor in an organization (Kasenda, 2013). AIS will fail to achieve the expected function, even become ineffective and counter-productive if the user is not ready to accept the implementation of AIS, does not understand, and cannot use AIS properly. (Carolina, 2017; Ferra Maryana, 2015; Meiryani, 2014).
In addition to the competency of the human resources of SIA users, Stairs & Reynolds in Carolina (2017) added that the implementation of SIA requires motivation from the human resources of SIA users. Users who are satisfied with the quality of the system will be more motivated to use the system, and motivation in turn will contribute to the level of utilization of the information system by users. Individual productivity will increase, along with increasing internal efficiency and lowering operating costs, which in turn will contribute to efforts to improve the company's overall business performance. (Abrego Almazán et al., 2017). Computers have undoubtedly revolutionized accounting processes in the era of advancing IT, but computers cannot erase or completely replace the role of humans in AIS. (Lim, 2013).

Hardware and software (software) are closely related because software is a non-physical component in the form of a collection of programs that make hardware work by instructing the hardware to run certain applications on the computer or to process according to the model applied. (H.M, 1988; Sidh, 2013; Susanto, 2008). The software enables a computer to process wages, bill customers, and provide managers with information to increase profits, reduce costs, and provide better customer service. Software is needed by computers of all sizes, from small to medium-sized computers to large supercomputers (Reynolds, 2012). The combination of hardware configuration with system software is known as a computer system platform (Reynolds, 2012). Telecommunication is bringing big changes in the business world because it reduces the barriers of time and distance. Reducing the time to send information is important because the information will determine the direction and business decisions (Reynolds, 2012). The speed of data transmission in the communication line must also be taken into account, which is related to the area of the communication line (channel bandwidth). Telecommunication channel bandwidth refers to the data exchange rate which is usually measured in bits per second (bits per second or bps). Today's companies need faster bandwidth to carry out their daily functions, because the wider the bandwidth, the faster the data transmission speed will be (Reynolds, 2012). Data transfer speed affects the quality of accounting information, one of which is timeliness (Mohammad Hadi Khorashadi Zadeh, 2015).

Literature Review

Definition Of Information Quality

Jogiyanto (1988:30-31) states that the quality of information depends on three things, namely:

Accurate

This means that information must be free from errors and not biased or misleading. Accurate also means that information must reflect the intent. The information must be accurate because from the source of the information to the recipient there is the possibility of a lot of interference (noise) which can change or destroy the information.

Timely Basis

This means that the information that comes to the recipient should not be too late. Outdated information will no longer have value. Information is the basis for decision making so that if the decision is late, it will have fatal consequences for the organization. The high value of information is caused by the speed with which information is obtained so that the latest technologies are needed to obtain, process, and transmit it.

Relevance

This means that information has benefits for the wearer. The relevance of the information for each person is different. For example, information about the causes of damage to production machines for a company accountant is less relevant and will be more relevant if it is addressed to company engineers. Meanwhile, information on the cost of goods manufactured for technical experts is less relevant, but relevant to accountants. Meanwhile, Reynolds (2012) states that useful information must have the following characteristics:

Accessible

The information must be easily accessible to authorized users so that users can obtain information in the appropriate format and at the right time to meet their needs.

Accurate

Accurate information means error-free. Inaccurate information is often generated because

inaccurate data is entered in the processing or commonly known as GIGO, Garbage In Garbage Out.

Complete

Complete information containing all the important facts. For example, an investment report that does not include all important expenses is incomplete.

Economical

Information should have an economic value or benefit that is greater than the costs required to produce the information.

Flexible

Flexible information can be used for a variety of purposes.

Relevant

Relevant information is very important for decision-makers.

Reliable

The information must be trusted by users. The reliability of the information can depend on how the data was collected or on the source of the information. For example, a rumor from an unidentified source that the price of oil will increase is categorized as untrustworthy.

Secure

Information should not be accessed by unauthorized users.

Simple

Information should be concise or simple, not too complicated. Too much information can lead to an information overload situation so that a decision-maker is unable to determine which information is truly important.

Timely

The information must be able to be generated and transmitted when needed.

Verifiable

Verifiable information means that users can verify information, for example by examining information from a variety of different sources.

Definition of Wages

Wages are workers/laborers' rights that are received and expressed in the form of money as remuneration from the entrepreneur or employer to workers/laborers which are determined and paid according to a work agreement, agreement, or statutory regulation, including allowances for the worker/laborer and their families for a job and/or service that has been or will be performed (Indonesia, UU No.13 Tahun 2003, pasal 1 ayat 30, 2003).
Hasibuan (1997) defines wages as remuneration paid to daily workers based on the agreed agreement to pay them. Sinungan (2000) states that working wages are a reflection of national income in the form of money wages received by workers following the amount and quality devoted to the manufacture of a product. Hammer (1999) summarizes the meaning of wages as remuneration for field employees (manual workers), both educated and uneducated, based on weekly or piece work hours.

Factors Affecting Company Wage Standards

Ruky (2002) states six factors that affect wage standards in a company, as follows:

Government Decree

Companies adhere to the Regional Minimum Wage (UMR) or Regional Sectoral Minimum Wage (UMSR) as a guideline for setting their wage standards.

Market wage rates

The company refers to the number of wages paid by other companies, especially those operating in the same sector. The company may decide to match the market price or exceed it, depending on the company's strategy and capabilities. The prevailing wage rate in the market is obtained through benchmarking activities or comparative surveys. The stipulated wage rate cannot be lower than the stipulated UMR.

Company Capabilities

The company's ability is generally referred to as the "company's ability to pay". The main reference for the company's ability is the company's financial ability to pay.

Qualifications of Human Resources (HR) used

The qualification of the human resources a company uses is largely determined by the level of technology used by it and the market segment in which the company competes.

The willingness of the company

The company does not care about market prices or other factors, but only sticks to what the company thinks is reasonable.

Worker demands

The demands of workers and the willingness of the company will usually be met at the negotiating table by way of deliberation or bargaining. Deliberation and bargaining can be carried out by workers' and employers' organizations individually or by a combination of workers' organizations and company associations, for example between the Textile Sector Workers Union and the Textile Company Association.

Hypothesis
H_1: The user has a positive effect on the quality of wage information
H_2: The Hardware has a positive effect on the quality of wage information
H_3: The Software has a positive effect on the quality of wage information
H_4: Telecommunication has a positive effect on the quality of wage information

Research Methodology

This type of research uses an explanatory study model. An explanatory study is a study aimed at describing the relationship, its effect between predictive or predictor variables on predicted variables, or commonly stated causal and effect variables (Edison, 2019). This study examines the relationship or influence of computer-based accounting information systems that are proxied to be users, hardware, software, and telecommunications on the quality of wage information at PT Multi Garmenjaya Bandung in Indonesia.

Research Results and Discussion

The results of testing the validity of the questionnaire questions indicate that all the questions in the User variable (X1) have a correlation value (rcount) greater than the total score (rtabel) or significantly correlated so that it can be said that the questionnaire items in the User variable (X1) are valid and can be used. To measure the variables under study. The results of testing the validity of the questionnaire questions show that all the items in the Hardware variable (X2) have a correlation value (rcount) greater than the total score (rtabel) or are significantly correlated so that it can be said that the questionnaire items in the Hardware variable (X2) are valid and can be used. to measure the variables under study.

The results of testing the validity of the questionnaire questions indicate that all the questions in the Software variable (X3) have a correlation value (rcount) greater than the total score (rtabel) or are significantly correlated so that it can be said that the questionnaire items in the Software variable (X3) are valid and can be used. to measure the variables under study. The results of testing the validity of the questionnaire questions show that all the questions in the Telecommunication variable (X4) have a correlation value (rcount) greater than the total score (rtabel) or are significantly correlated so that it can be said that the questionnaire items for the Telecommunication variable (X4) are valid and can be used. to measure the variables under study.

The results of testing the validity of the questionnaire questions show that all the questions in the Wage Information Quality variable (Y) have a correlation value (rcount) greater than the total score (rtabel) or significantly correlated so that it can be said that the questionnaire items are variable Wage Information Quality (Y) valid and can be used to measure the variable under study.

Hypothesis test

Based on multiple linear regression analysis to determine the effect of users, hardware, software, and telecommunications on the quality of wage information at PT Multi Garmenjaya Bandung, the following results are obtained :

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-9,607	5,471		-1,756	,088
	Total_X1	,296	,127	,272	2,330	,026
	Total_X2	,271	,116	,267	2,332	,026
	Total_X3	,243	,116	,248	2,097	,043
	Total_X4	,333	,124	,301	2,677	,011

a. Dependent Variable: Total_Y

From the results of multiple linear regression analysis in the table above, the regression equation can be made as follows:

$Y = a + \beta_1 (X_1) + \beta_2 (X_2) + \beta_3 (X_3) + \beta_4 (X_4) + e$

$Y = -9,607 + 0,296\ X_1 + 0,271\ X_2 + 0,243\ X_3 + 0,333\ X_4 + 5,471$

Keterangan :

Y : Quality of Wage Information
X_1 : User
X_2 : *Hardware*
X_3 : *Software*
X_4 : Telecommunication
e : *Error*

The regression equation above can be interpreted as follows :

a. A constant (a) of -9,607 means that if User (X1), Hardware (X2), Software (X3), and Telecommunication (X4) are worth 0 (zero), then the Wage Information Quality will be worth -9,607.
b. The value of the user coefficient for variable X1 is 0.296 in a positive direction, meaning that if the other independent variables have a fixed value and the user value increases by 1 unit, the quality of wage information will increase by 0.296 units. The regression coefficient is positive, meaning that there is a positive relationship between users and the quality of wage information, that is, the more competent the users of the wage Accounting Information System (SIA) are, the higher the quality of wage information.
c. The hardware coefficient value for variable X2 is 0.271 in a positive direction, meaning that if the other independent variables are fixed and the hardware value increases by 1 unit, the wage information quality will increase by 0.271 units. The regression coefficient is positive, meaning that there is a positive relationship between the hardware and the quality of wage information, that is, the more quality the hardware used in the wage AIS, the higher the quality of wage information.
d. The software coefficient value for the X3 variable is 0.243 in a positive direction, meaning that if other independent variables are fixed in value and the software value increases by 1 unit, the quality of wage information will increase by 0.243 units. The regression coefficient is positive, meaning that there is a positive relationship between the software and the quality of wage information, that is, the higher the quality of the wage AIS software, the better the quality of wage information will be.
e. The telecommunication coefficient value for variable X4 is 0.333 with a positive direction, meaning that if other independent variables are fixed in value and the value of telecommunications increases by 1 unit, the quality of wage information will increase by 0.333 units. The regression coefficient is positive, meaning that there is a positive relationship between telecommunications and the quality of wage information, that is, the more quality telecommunications or data communication that occurs in the wage SIA, the quality of wage information will also increase.
f. When the user is 0.296, the hardware is 0.271, the software is 0.243, and the telecommunications is 0.333 which is increased, it will increase the quality of wage information with an error rate of 5.471.

Determination Coefficient Test

Testing the coefficient of determination (R2) is carried out to analyze the contribution of users (X1), hardware (X2), software (X3), and telecommunications (X4) to the quality of wage information by squaring the correlation coefficient. The values obtained based on testing through the IBM SPSS Statistics version 20.0 program are as follows :

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,818[a]	,670	,632	2,148

a. Predictors: (Constant), Total_X4, Total_X2, Total_X1, Total_X3

Based on table 5.25 above, the value of the Adjusted R Square coefficient of determination is 0.632 or equal to 63.2%, indicating the contribution of Users (X1), Hardware (X2), Software (X3), and Telecommunications (X4) to changes in Wage Information Quality. strong because it is in the range of R square values 0.501 - 0.750, the remaining 0.368 or equal to 36.8% are caused by other variables that are not researched, thus the theoretical conceptual model is good. This study proves that users, who are one of the elements of the Accounting Information System (SIA), have a significant positive effect on the quality of wage information in the companies

under study. The user factor in the results of this study is in the very good category. The results of this study indicate that computer-based wage AIS users, namely the Production Division Administrative Staff, have a disciplined personality, especially as indicated by their decisions that tend to immediately try to solve problems that occur when inputting or processing wages on the spot, not delaying problem-solving.
In addition, users generally have created or have work plans that help organize their work, wish to produce quality wage information, and believe in being able to do so, input wage data (for example production output, wage corrections, overtime corrections, and other data) every day. , willing to accept constructive criticism and suggestions, understand the wage process flow and what data must be inputted or prepared to produce quality wage information. It's just that user skills need to be improved again through various training to operate wage programs because not all users can operate the wage program without difficulty. One of the reasons is that users find it difficult to recognize the cause and effect (impact) of any problems that occur when inputting or processing wage data. This study proves that software, which is one of the elements of AIS, has a significant positive effect on the quality of wage information at the company. The software factor in the results of this study is in a good category. The software used in the computer-based wage AIS has adequate security standards, especially that the ID and password used by a user to access the wage program (log in) are different from the location or other users. Unique IDs and passwords (different from one another) are important to ensure unauthorized access and authorization are prevented, as well as to simplify the identification process of all traffic that occurs within the wage program.
This study proves that telecommunications, which is one of the elements of AIS, has a significant positive effect on the quality of wage information at the company. The telecommunication factor in the results of this study is in a good category. Data communication networks can only be activated or accessed by authorized users. In addition, there are anti-virus programs or features that are updated regularly, and the media or data communication network is located in a safe place from attacks by rodents (rats), water spills, and other physical threats.

Conclusion

The factors that affect the quality of wage information are as follows:

1. The wage SIA users show that the more competent the wage SIA users are, the better the quality of wage SIA information will be.
2. The more quality the hardware used in the wage AIS, the better the quality of wage information will be. The hardware used has sufficient data storage capacity and can support the optimal wage AIS performance, and has adequate security standards.
3. Software used in wage AIS, the more quality the wage AIS software, the better the quality of wage information will be.
4. Telecommunication or data communication that occurs in wage AIS has been proven to have a positive and significant effect on the quality of wage information. the more telecommunication quality that occurs in the wage AIS, the better the quality of wage information will be.

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