Relationship Management Accounting and development of information technology

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Abstract The development of information technology has brought a change significant in business. The problems that occur at this time are still large barriers to management in decision making process. This is because there is still a lack of information that can be obtained quickly with the advent of information technology, there are several types of information systems that we can see, among others Decision Support System, Executive Information System, Accounting Information System, Expert System, Electronic Data Processing System, Management Information System, and Electronic Data Processing Systems. The research method used in this study is a qualitative method. The development of information technology too influential on the field of management accounting as a field information producer in the planning framework, controlling and decision making of management. The influence can be of a nature profitable or detrimental to the company.

1. Introduction
At present, most people increasingly feel information as one of the basic needs besides the need for clothing, food and board. Along with that, information has changed into a form tradable commodity. This situation is proven by increasingly the development of information service businesses, such as television stations, newspapers, radio and internet that have entered the joints of human life. Change this rapid, dynamic and extensive environment is supported by technological advancements information in all fields. This has encouraged the transformation of society traditional information society.

The development of information technology has had an impact on life society. Since the discovery of computers in 1955, world civilization has entered the information age. Information technology with computers as motors the driver has changed everything. Computer-based information processing began to be known to people and until now there has been a lot of software that can people use as a data processing tool to produce information. In the field of accounting, a computer-based accounting information processing system many are offered with the aim to provide convenience for the people accountant to produce information that is reliable, relevant, timely, complete, understandable, and tested.

In the era of global business, the influence of information technology advances cannot avoid, such as the use of telephones, facsimiles, computers and satellites inside various activities that communicate with the company. Information Technology allows humans to obtain information from faraway places in a short time and at a low cost.

Organizational management must be responsive to this environmental change if desired the organization can still survive and increase its performance. Management organizations must also be sensitive to the effects of technological developments includes information, technical equipment and...
processes in converting inputs into output. In addition, management must be able to understand the role of the system well information in organizations [1].

2. Literature Review

Information technology can be defined as a combination of technology computer and telecommunications with other technologies such as software, hardware, network technology, database and telecommunications equipment others. Furthermore, information technology is used in organizational information systems to provide information for users in order to retrieve decision.

Several types of information systems exist, including Decision of Support Systems, Information System of Executive, Information system of accounting, System of Expert, System of Electronic Data Processing, and Information system of Management [2]. Communication channel can be used to communicate is standard telephone lines, coaxial cable, fiber optics, microwave systems, communications satellites, cellular radio and telephone. While network configuration that can be used to communicate is a Wide Area Network (WAN), Local Area Network (LAN), and Client / Server Configurations [3].

One important technology of information is usage Interchange of Electronic Data (EDI). EDI is communication between computers with the purpose of increasing effectiveness and reducing work of clerical. Hansen and Hill [4] define EDI as a movement of business documents in a structured format between various business partners in an organization. With EDI, received of documents can be ordered by the computer automatic. Integrated EDI provides opportunities for managers to fully concentrate on strategic decision making and improving ability to control several activities.

Technology will continue to grow. Strong information technology will become competitive edge for companies and at the same time become an entry barrier [5]. For organizations that want to progress and develop, there is no reason not to using technology as long as it can make it easier for the company adjust to their environment [6][7].

3. Result and Discussion

Information systems of Management Accounting have three main objectives, namely (1) to provide information used in calculating service of costs, products and other desired objectives of management, (2) to provide information used in planning, controlling, evaluating, and continuous improvement, and (3) to provide useful information in decision making [8]. These three goals reveal that managers and other users need management accounting information and need to know how to use it. Management accounting information can help management identify a problem, solve problems, and evaluate performance. Management accounting information is needed and used in all scope of management, including planning, control and decision making. Furthermore, the need for information is not limited to manufacturing organizations, but also includes trade and service organizations.

![Operational Model: Information System of Management Accounting](image)

**Figure 1.** Operational Model : Information System of Management Accounting
Information technology progress also has a big impact on developments in the paradigm and in manufacturing technology. Some fundamental management accounting factors experience changes as a result use of information technology. These changes include processes planning, controlling routine activities, organizational structure and work situations. In situations where the environment changes, the organization’s plan must also be changed to stay afloat, and the organization remains stable. Organization which faced with environmental changes must be responsive if you don’t want to decreased activity that cannot be avoided. This condition requires management to always make innovative improvements continuously in all aspects so that the company can stay within competition is very tight, it can even allow companies to get become a leading company.

Management accounting should pay attention to the application of concepts appropriate management and accounting, and techniques for presenting information finance that is useful for management in planning, supervision, decision making, and the most allocation of resources economical. By considering the capabilities possessed, application information technology is a challenge for deep management accounting face existing technology. It is the management accountant who determines decision to adjust information technology capabilities with ability or capacity of the company. The management accountant is responsible creating a positive climate for making changes in a organization. Clearly, there is an advantage for management to apply information Technology. Information technology can also provide opportunities and support companies to be able to compete more in the era of globalization. The definition of a more competitive ability refers to the provision of facilities to be able to compete through improving service quality.

The following are some examples of the implementation of information technology in management accounting. The EDI application in Just In Time (JIT) offers inventory control, directing orientation to quality and energy efficiency work. EDI also provides opportunities for deep management accountants improve quality related to production, scheduling, sales forecasting, speed up internal response time, connect more closely with customers, and assist management in improving control business activities. In Activity Based Costing (ABC), information technology can apply to process cost information so that it can provide clarity regarding sources or causes of cost posts organized and quickly. Whereas in Total Quality Control (TQC), information technology can be applied to make continuous improvements so as to produce zero-defect products and product quality are the responsibility from all parts. The development of information technology in management accounting can also provide information about the correlation between costs and time with fast and relevant. This makes managers able to respond to changing conditions market quickly and precisely. In addition, the application of manufacturing cells can speed up the time spent on production and reduce costs production. Other implementation of IT related technology is by using RFID Technology to get effective workload for employee in order to count effective production hours in man-machine related application [9]

Management accountants must also consider the rapid development information Technology. They must be able to adjust the level of development company with the availability of existing hardware and software. Information technology implementation must consider not only costs investment, but also maintenance and operating costs, including costs experts and network usage on third parties.

The development of information technology on the one hand benefits management accounting. But on the other hand, it can cause some problems. Even information technology is one of the causes of business pressure on the organization. To overcome various problems that arise due to the development of information technology, several actions are sought. Resistance to change problems must be eliminated because this can lead to decreased productivity, increase absenteeism, and reduce motivation or work strikes [10]. To prevent undesirable conditions, Gordon suggested that members of the organization or workers be involved in carrying out certain tasks and create an environment that supports the quality of members of the organization. In addition, it is necessary to provide awareness to employees that the use of information technology can provide benefits in the long term and show weaknesses of the old system. Furthermore, Gordon proposed several things that must be done to reduce resistance to change towards changes in the implementation of information technology, including communication, educational programs, evolution change, employee involvement, new policies and procedures, staff change, temporary structure and steering committees.
To be able to have the expertise and capabilities of information technology, members of the organization need to get additional education and training and the provision of relevant skills. In addition, before the organization management implements new information technology, they must consider the amount of costs needed and the benefits to be obtained (cost-benefit analysis). Information technology will be applied if the benefits obtained using information technology outweigh the costs of implementing information technology. This is also called the value of information technology. Therefore, management accountants need to consider it well before making a decision. Security must always be improved, to avoid misuse of information technology. For example, by storing computers in a safe place, they should only be used by certain people who are interested, using passwords, and making access control matrices.

4. Conclusion

To maintain the survival of an organization, it must be realized that the business environment will always change, including information technology also experiencing development. With the development of information technology resulting in changes in management accounting. Management accounting will adjust to the development of activities company.

The presence of information technology provides many benefits for companies, like being able to lighten complex business activities and produce information that is reliable, relevant, timely, complete, understandable, and tested in the framework of planning, control and decision-making management. In addition, the efficiency of the company's operations and company performance also can be improved. As a result, companies can survive in the era information and being able to face global market competition. In addition to generating benefits, the development of information technology can also cause some negative impacts on the company, such as the closure employment opportunities, the emergence of resistance to change and the emergence of information technology crimes that can harm the company.

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