

# APPLICATION OF NEW ACCOUNTING INFORMATION SYSTEM IN RELIGIOUS ORGANIZATION

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**Abstract.** Archdioces of Semarang has provided a new accounting information system to manage its parishes' assets and financial reports. If the entire parishes use the same software, it will facilitate the diocese with an easy way to consolidate parishes' assets and the financial reports. In fact, after one year of initial implementation, there have still been parishes which have not implemented the new accounting system. This study aims to explore the factors that influence the adoption of the new accounting system in the parishes. The study was conducted in three parishes, namely: St. Maria Assumpta Babarsari, St. Yusuf Bintaran, and St. Petrus and Paulus Babadan. This study employs qualitative approach. This study focuses on the environmental, organizational, and technological factors in the application of the new accounting system. The data of the research was obtained by interview, observation, and documentation. The study uses qualitative data analysis techniques consisting of reduction, presentation of data, and conclusion drawing. The subjects of the study were stakeholders in the accounting information system implementers in the parish, such as the parish priest, the treasurer, software operators and the cashiers.

Result of the study indicate that there are three reasons that made the new accounting system has not yet been implemented in the parishes. First, the Archdiocese of Semarang still gives freedom to the parishes to choose the accounting information system to use. Second, there is a lack of assistance in the training and in the implementation of the new system. Third, there are still account problems in the system where the new system still does not provides a certain account needed by the parishes.

**Keywords:** Accounting Information Systems, Parishes, Microsoft Access, religious organizations, Archdiocese of Semarang

## 1. INTRODUCTION

Every organization designs or selects information technology according to what they need. Information can be defined as the result of processing data into a form that can be accepted by users (Delima and Kristanti, 2016). The information generated is used to develop organizational strategies and assist decision making. Information systems are designed using information technology to help make more effective decisions in filtering and compacting information (Romney, 2016: 3)

One of the information needed in an organization is financial information. When the organization conducts financial management manually there are several disadvantages, including the process of recording the recurring things that must be done, updating data that is relatively slow, and requiring repeated checks to get accurate information. The use of information systems is a solution to these problems (Delima and Kristanti, 2016).

An archdiocese has the highest authority in Catholic church institutions to organize various things in its districk. In 2018 the Archdiocese of Semarang has required the use of an accounting information system based on Microsoft Access and Microsoft Excel. This is in conjunction with the issue of PPAP (Parish Accounting Implementation Manual) in lieu of PTKAP (Financial Technical and Accounting Parish) which has been used by the parishes under the archdiocese for 10 years.

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As an accounting system, Microsoft Access is more appropriate to be implemented in a parish administration because Microsoft Access is an application software provided to manage databases. Microsoft Access can store more data than Microsoft Excel for the purpose of making this software for calculation. The study discusses the system from the point of view of accepting Microsoft Access as a system in the parish. When all parishes use the same system, it will make it easier for the Archdiocese to consolidate parish assets.

The application of information systems in organizations has many advantages for them, but in reality there are several factors that cause the application of information technology to fail. These factors can be internal (individual) and external (environment, technology, organization). Rejection from individuals is caused by the perception that the implementation of information systems will shift the work of employees (Campbell, 2015). Not only the internal factors, the external factors can also cause the implementation to fail. Based on research by Cordery et al. (2011) regarding the factors that influence adoption of XBRL, it can be found that not only individual factors (perceptions) influence the adoption of information technology. Other factors that influence are environment, technology, and organization. These three factors led to the successful adoption of a new system, namely Microsoft Access. If there is a request to use a system from one of the supply chains in the organization, the organization will implement the requested system. If information technology has benefits that are higher than the costs incurred in adopting and maintaining it, then the opportunity to adopt new technology is even greater. The organizational environment in which the leader and the champion of the organization (Organization Champion) has a role in adopting a new system in this case is Microsoft Access. In addition, the size of large organizations that have a lot of resources will have the potential to adopt new information technology compared to small organizations.

## **2. THEORETICAL FRAMEWORK**

Parishes are a community of believers within certain boundaries of a Diocese that joint church and their pastoral mutual trust is entrusted to the parish priest under the authority of a Bishop (PPAP, 2017: 3). Parishes (which in this case include Quasi Parishes, Administrative Parishes, and Stasi) as one of the church organizations have different characteristics from other organizations (cf. PDDP KAS 2013, article 1: 1-4). In a parish there are sections called territories, categorical environments and groups (cf. PDDP KAS 2013, articles 1: 5-7), as well as work units, pilgrimage sites belonging to the parish and work institutions established by Parishes. The difference between parishes and other organizations lies in the authority of the bishop in setting:

- a. Funding policies and procedures
- b. Policies and procedures for managing property
- c. Regarding the authority to supervise and audit

Romney and Steinbart (2014: 3) say that "A system is a set of two or more interrelated components that interact to achieve a goal. Most systems are composed of smaller subsystems that support the larger system. Accounting information system is a system that collects, records, stores, and processes data to produce information for decision makers. There are six components of AIS (Accounting Information System):

1. The people who use the system
2. The procedures and instructions used to collect, process, and store data
3. The data about the organization and its business activities
4. The software used to process the data
5. The information technology infrastructure, including the computers, peripheral devices, and network communications devices used in the AIS
6. The internal controls and security measures that safeguard AIS data

### *2.1. Parish Accounting Information System*

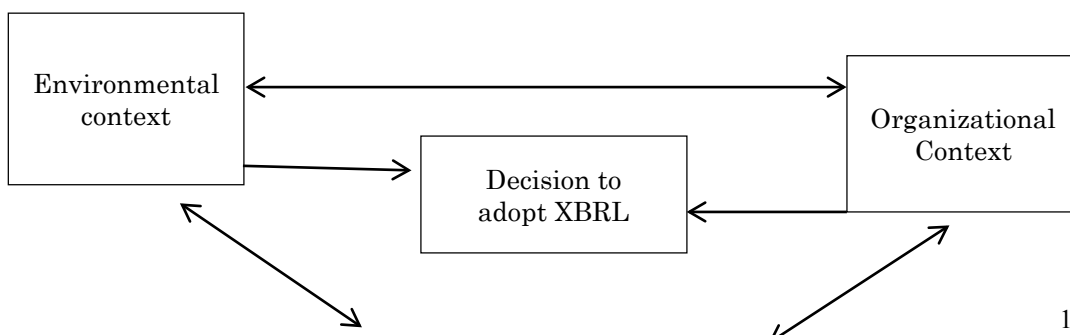
Microsoft Access that is used in AIS Paroki tracking is a tool or software application that is provided as a tool for managing databases. Microsoft Access as a database management tool known as easy to use and conferencing Talib (2011: 3). The database file that is created can be taken anywhere in the form of a file, which is almost the same as a Microsoft Word or Microsoft Excel document file. Microsoft Access is a database tool released by Microsoft. With Microsoft Access users not only can create databases to store data, but can also create database application programs. The Microsoft Access application program is useful for facilitating and automating the work of storing data, managing data, and presenting information.

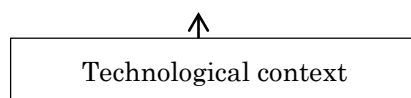
Microsoft Access and Microsoft Excel have the advantages respectively. Everyone can use both software simultaneously. Microsoft Excel is more appropriate for doing numerical data analysis work in depth, while Microsoft Access is more appropriate for managing data such as maintaining data integrity in a format that can be accessed by multiple users (www.support.office). The following are the advantages of Microsoft Access compared to Microsoft Excel:

- 1) Can store complex data (relational)
- 2) Can connect with external data sources and can view or change data
- 3) make query quickly
- 4) Can display the form of modeling to analyze data
- 5) Data in access is always updated automatically
- 6) Can use encryption

In a study conducted by Amirudddin (2015) about "Library Information System based Microsoft Access at Ujung Pandang Polytechnic ", This study aims to create a database library processing application program using Microsoft Access. Initially the Ujung Pandang State Polytechnic library carried out the recording of loan books, book stock by manual method. From time to time this library experienced obstacles such as increasingly complex library collections, borrowing data, transactions and circulation of library collections. This problem resulted in frequent delays in service to library members and making reports. By utilizing Microsoft Access database processing software, the library can now easily access information about book borrowers, late return reports, book stock, and book lists ordered. Microsoft Access with a Relational Database Management system is very useful in managing integrated data both in simple databases and complex databases.

Factors Affecting Technology Adoption in his article entitled: "A looking for a problem: the factors associated with non-adoption of XBRL" Cordery et al. (2011) examined the factors that influence the adoption of XBRL (Extensible Business Reporting Language). This research can be used as a reference regarding factors that influence technology adoption in organizations because in this journal it has been found that in addition to internal factors of individuals, adoption of a technology is also influenced by external factors of the organization. Aspects that influence the "push" or "pull" of technology adoption are factors of relationships between individuals, organizations, technology and the environment. Just as DePietro et al. (1990) in Cordery et al. (2011) about the model of technology innovation adoption and its expansion about XBRL which took the model from Troshani and Doolin (2005), individual factors were ignored and the focus was given to organizational, technological and environmental factors. The technology adoption model can be described as follows:





Gambar 1: model adopsi inovasi teknologi perluasan ke XBRL  
Sumber: Adapted from Doolin and Troshani (2007, p. 201)

In the scheme, the environmental context is a factor related to the external environment of the organization. Included in the context of the environment are market competition, trading partners, government and regulators, and the availability of information and support from external parties. The first factor is environmental contexts. Environmental factors are considered to be able to "encourage" organizations to adopt XBRL. Market competition is an organization's effort to maintain its superiority among its competitors, so they have a pride in the eyes of many. If one company that is a competitor implements XBRL and enjoys greater accuracy and costs incurred to obtain lower information, then competitors will have an advantage over other companies. If information about the advantages of XBRL technology is widespread, many people will adopt the technology. It can be interpreted that the higher the competition in the market, the higher the need for organizations to adopt accounting information system technology that can assist in providing relevant, fast, and reliable information.

The second factor is *trading partners*, trading partners are interested parties in the organization. One of the trading partners in business is a vendor. Trading partners related to pressure from trading partners of organizations can also influence technology adoption. If there is no request to use a particular information technology by one part of the supply chain, then the organization also does not feel it is important to use certain information technology.

The third factor is the *regulator and the government*. The government is an influential element in the adoption of technology. Regulations set by the government will be carried out by all parties. The only way for XBRL to be widely adopted is by the way the government mandates it and uses XBRL as the only way they receive information from the business. However, business people will definitely reject it because they do not want to be forced to buy a new software, which can show their tax information to all government agencies.

The third factor in the organizational context that drives technology adoption is the availability of information and support. Organizations must have enough information about the benefits of adopting XBRL. Two main things to consider are the extent to which XBRL information influences considerations for adopting technology, and organizational dependence on external support from vendors and other specialists. There must be more education for people to understand the potential benefits. From an organizational perspective users agree to use new technology but are also worried about the cost of training to use this new technology, namely XBRL.

The second context is organization. DePietro et al. (1990) in Cordery et al. (2011) describes the organizational context factors as factors that shape the organization's readiness to adopt technology. In the organizational context there are several sub-factors that influence to adoption technology, such as support from top managers and Organization Champions, and measures of organizational resources.

Support from Top Management and Champion Organizations is important in the successful adoption of technology. The decision to adopt technology such as XBRL can be influenced by the top management of the organization. Because top management has the authority and control over organizational resources, failure to get support from top management can result in failed technology adoption. Neufeld et al. (2007) in Cordery et al. (2011) say "the existence of an organization champion within the business can influence the adoption decision". So someone who

is said to have excellence in the organization "champion organization" displays leadership in an organization to motivate behavior change to adopt technology.

Organizational size is also a problem in the adoption of information technology. Large organizations may have more resources than smaller organizations so they are able to adopt information technology. Organizational size and resources affect the realization of the benefits of XBRL because larger organizations will connect with more external parties who will use XBRL documents. Vendors interviewed also suggested that larger organizations would be the first to adopt XBRL.

The third context is technology. This context is related to the characteristics of the current technology used by the organization, and the availability of alternative technologies. Also important to remember is the level of alignment between the technology and the operating strategy of the organization. Tornatzky and Klein (1982) and Rogers (2003) in Cordery et al (2011) show that relative advantages, compatibility, complexity, and the ability to test and observe information system technology play an important role in adoption decisions.

According to Rogers (2003) in Cordery et al. (2011) compatibility is "the degree to which innovation is perceived as consistent with the existing values, past experiences, and needs of potential adopters". The extent to which technological innovation is considered consistent with existing values, past experience, and the needs of potential adopters. This means that new technology is expected to be in accordance with the process and legacy of the organization's current accounting information system. XBRL developers have built new technologies to replace other systems. So the previous system will be replaced with a new technology system.

The complexity of technology is also one of the factors of technology adoption. Complexity is considered as "the extent to which a technological innovation is considered relatively difficult to understand and use." The more complex and complicated use of technology, the smaller the adoption of technology. XBRL itself is not complex, the infrastructure and changes needed to support it create complexity and challenges.

According to Doolin and Troshani (2007) in Cordery (2011) trialability is "The ability to test and observe new technologies related to risks and uncertainties related to the adoption of these technologies. The business world needs to be convinced that new technological capabilities in software packages are strong enough to produce quality results, which they can rely on and trust. New information technology needs to be tested or observed to ensure the benefits, costs and challenges of adopting a technology.

### **3. RESEARCH METHODOLOGY**

This research is a qualitative study that seeks to express the various uniqueness found in individuals, groups, communities, or organizations in daily life as a whole, detailed, deep, and scientifically accountable (Miles and Huberman (1994: 6-7) in Basrowi and Suwandi (2008: 22)). The subjects of this study are church treasurers who use the system, parish priests and those who use the accounting information system directly. The research was conducted in three parishes in the Yogyakarta Kevikepan, namely: the parish of Santa Maria Assumpta Babarsari, Parish of St. Yusuf Bintaran, and Parish of St. Peter & Paulus Babadan. This study uses interview technique, observation and analysis of documents in data collecting. Qualitative data analysis techniques is proposed by Miles and Huberman (1992: 15). This data analysis will have 3 stages, namely: data reduction, presentation, and conclusion. The data reduction stage is the process of selecting, simplifying, focusing, abstraction, and transforming raw data from field data.

### **4. RESULT AND DISCUSSION**

The following is the data obtained from the interview results with the informants. Each parish has different resources such as the number of people and administrators.

Table 1. Parish Resource Data

Parish	St. Yusuf Bintaran	St. Maria Assumpta Babarsari	St. Petrus dan Paulus Babadan
Average number of people	3700	1000	2800
Number of treasurers	3	3	2
Number of cashiers	-	-	2
Number of Father	2	2	2
Software	Microsoft Excel	Microsoft Access	Microsoft Access

Source: processed data

Kuntara (2013) states that larger parishes tend to operate more sophisticated information systems. From the data on the number of people, the number of Romo and the number of administrators (treasurers and cashiers). There is no connection between the adoption of Microsoft Access which is actually more sophisticated than Microsoft Excel and the size of the parish. The large number of people is not directly related to the use of Microsoft Access in the parish. This can be seen from the number of people in the parish of St. Yusuf Bintaran is bigger than two other parishes but uses Microsoft Excel in managing parish finances.

From previous studies (among others by Cordery et al. 2011) in the context of the environment there are several factors that influence the adoption of XBRL technology, namely market competition, trading partners, government and regulators, and the availability of information and support from external parties. When viewed from the context of market competition, parishes which are public sector organizations whose main purpose is not to earn profits do not have competition between organizations which can be equated with market competition. The use of technology is not intended to maintain the competitive advantage of an organization.

According to Pascal and Harahap (2013) for effective and efficient management of church funds, a reliable accounting information system is needed. The use of an information technology is to help public sector organizations take responsibility for managing activities to the authorities. Parishes using Microsoft Access are not intended to compete to be superior to other parishes. The use of Microsoft Access by the parish is proposed by the Archdiocese of Semarang as the highest authority in the organization, because it is one of the obligations of the parishes to make reports according to diocesan standards.

Parishes have realized the importance of computerization in managing their finances. With a computerized system such as Microsoft Access, the data will be continuous from time to time, so that the data will be updated automatically with the latest version. For example, when a treasurer wants to make a final month report, there is no need to bother looking for the balance of the end of the previous month to be used as the initial balance of the month. The use of Microsoft Access will assist a diocese in consolidating assets between parishes and dioceses because a parish's assets are the assets of the diocese, within which that parish is constituted. The use of microsoft access in the kevikapan Yogyakarta is almost 80% (the results of interviews with parish treasurers).

Regarding partner factors, encouragement from partners supports the adoption of technological systems in organizations. The pressure given by the partners of the organization will make an organization consider that the proposed technology is important to be adopted. If there is no

request to use a particular information technology by one of the partners in an organization's supply chain, the organization will not use certain information technology. The diocese is one of the parish work partners. A certain number of parishes are under the authority of one diocese, so the rules made by the diocese in charge must be carried out by every parish within the said diocese jurisdiction. If the Diocese requires the use of Microsoft Access in making financial reports, the parish administrators will use Microsoft Access. At present the Diocese has not required Microsoft Access software to be used, the example is St. Yusuf Bintaran. The diocese provides options for each parish to choose between Microsoft Access or Microsoft Excel to be used. Because it is not an obligation to use Microsoft Access and is still a suggestion, there are parishes that feel that Microsoft Access does not have to be used. Parishes will use other software to make financial reports but on the basis of PPAP.

There have been no sanctions given to parishes that do not use Microsoft Access. During this time the diocese only remained silent when the parish did not use the system that the diocese had suggested evidenced by the existence of parishes that make financial report formats with different software. When many parishes use different software, it will be difficult for the diocese to enter church data into the diocesan system. To avoid this, the Diocese needs to require the use of Microsoft Access and sanction the parishes who do not use it. The diocese should determine only one software to use for each church and then train the treasurer to use it. Dioceses should not hesitate in determining which software must be used between Microsoft Access or Microsoft Excel.

The Diocese encourages the adoption of Microsoft Access by holding training for the treasurers of all parishes in the Kevikepan Yogyakarta. In addition, the Diocese also subsidizes parishes that do not have hardware. Training is conducted twice. The training provided is less effective according to the treasurer who follows. Trainers who are too quick to explain the material and the number of companions slightly make the participant (treasurer) unable to understand the software being taught. Participants asked the diocese to be more active in attending parishes to guide treasurers or church operators who had not been able to use Microsoft Access and who found obstacles.

Related to government factors or regulators this is important in adopting technology. The government has not provided recommendations or issued regulations regarding the obligation to use a technology in the organization. Regulations made by the government regarding the adoption of a technology also support the successful implementation of the system. If the government has established a system that will be used by one of the organizations, it will be an obligation for all organizations concerned to use the system. In religious institutions, the government has not established a system that must be used by the parish. The government also has not determined that Microsoft Access is a system that must be used by the church. The Indonesian government gives freedom to religious organizations in managing the funds they have. In the adoption of Microsoft Access in the church there has been no interference from the government. The government hopes that any system used can provide information that is in accordance with the state of the organization (transparency). Some churches that already have an NPWP must report the funds that the church has even if the government does not take tax from the fund.

Regarding the availability of information and support from external parties, the information presented by Microsoft Access has provided complete, relevant and accurate information. So that information can display the real situation and help in making the right decision. The system created must be in accordance with the needs of each organization. It is possible that different organizations will be different systems.

The diocese makes PPAP based on regulations in PSAK 45. And a financial reporting system is made using Microsoft Access so that all forms of church financial statements are the same. When the report format is the same, the financial statements between the parishes can be compared to the results. All the accounts in the PPAP are listed in Microsoft Access. In Microsoft Access all

reports that must be made by the church are available in the format that has been designed. Church administrators, especially treasurers, believe that Microsoft Access is complete in providing the information needed.

External support encourages the adoption of Microsoft Access. One of the external parties that encouraged the adoption of Microsoft Access was the Kevikepan Yogyakarta. When there are a number of parish churches who ask for help to be guided using Microsoft Access, then there will be a Kevikepan administrator who comes to guide the treasurer until they are ready to use Microsoft Access. In addition Kevikepan is willing to check whether the reports made by the church are true or false. Kevikepan has a role in helping to adopt Microsoft Access in the parish.

The second context that influences the adoption of technology is the organizational context. In the context of the organization there are several things that support such support from the leader of the organization and organization champion, and the size of resources. From the results of interviews with several parties in each church it was found that the support of the Top Management and Champion Organization had an influence in adoption. The Champion Organization can be interpreted as a person who is trusted in an organization in making decisions, or suggestions from these parties will influence organizational decisions. Top management will be more confident of the consideration of the champion of the organization than other parties. The champion organization has a major influence on the successful adoption of Microsoft Access in the parish. If the champion organization can use and believe that Microsoft Access is better than the old software, the champions of the organization will try to thwart the adoption of technology. In the parish the leader is Father of the parish. The party trusted by the parish priest to determine the software is the treasurer of the church. Treasurer who will use the software to manage parish finances, the parish priest gives trust to the treasurer to choose. Very important support from top management for adopting new technology. In addition to the organization of champions, the support of the parish priest is also one of the factors in the successful adoption of Microsoft Access. When the parish priest does not give approval to use the new software, it can be ascertained that the adoption of the system failed. The support of the parish priest was influential when the treasurer had difficulty. For example a system must be used by the parish but the treasurer has not mastered it, then the parish priest will ask the other party to come to teach the system to the treasurer. Implementation of Microsoft Access will succeed with the encouragement of the parish priest.

Size and Resources, the greater the size of the organization, the greater the ability of the organization to adopt information systems rather than smaller organizations. According to Jeyarad et al. (2006) in Boumediene et al (2013) one measure of organization is said to be large when having experienced people using technology, the needs of organizations are larger, have resources and have the ability to deliver from mistakes made. In addition, it also has the financial ability to adopt technology. The parish located in the center of Yogyakarta has many people who have capabilities in the field of technology. So that Church administrators have a high educational background or have experience in using technology. In financial terms the Church in the center of Yogyakarta is able to adopt Microsoft Access. The adoption of Microsoft Access can also be applied to parishes that have financial that have not been said to be large, because Microsoft Access does not require costs in the process of implementation and after its implementation.

The final context is the technology context. In the technological context there are several things that also affect such as the existence of greater relative advantages, compatibility, complexity, and trialability. The following are the facts of the field in the context of technology: Relative advantage, when the adoption of Microsoft Access has more benefits than costs and efforts, the greater chance that Microsoft Access will be adopted by the parish. The adoption of Microsoft Access does not require much initial costs in implementation. After the adoption of Microsoft Access, the parish does not need to pay for Microsoft Access maintenance. Microsoft Access is easy to use, so no person



with accounting skills can still use Microsoft Access. Both treasurers and operators who use Microsoft Access feel that making financial reports easier and faster. Treasurers and operators need to memorize accounts to record transactions every day. The adoption of Microsoft Access also helps parish in achieving organizational goals. One of the goals of the parish is transparent financial management.

Compatibility is the extent to which technological innovation is considered consistent with existing values, past experiences, and potential needs of adopters. This means that new technology is expected to be in accordance with the process and legacy of the organization's previous accounting information system. Microsoft access is made to replace the use of GL parish software. Although GL Paroki software and Microsoft Access are very different ways of operating, but the accounts used are not too different. The name of the accounts in Microsoft has been improved so that software users have no difficulty in posting transactions.

The level of complexity of using technology affects system adoption. Complexity is considered as to what extent a technological innovation is considered relatively difficult to understand and use "Rogers (2003) in Cordery (2011). According to Microsoft parish treasurer, access makes it easier for them to understand financial statements, while GL parish financial reports are more difficult to understand. Difficulties experienced by treasurers and operators occur when using accounting software is to memorize many account names when using Microsoft Access. If users are familiar with Microsoft access and the accounts used, the user does not experience difficulties.

Another obstacle found by the parish is that when a user enters a balance in the parish software into Microsoft Access it produces a different ending balance. the parish must identify first between the parish account and the account of the diocese. If the treasurer is wrong in identifying which account is correct to use, then in Microsoft Access it will produce a different balance. Because of differences in the final results between old software and Microsoft Access, there is a parish treasurer who suspends the use of Microsoft Access. After initial input, the user account balance will be easy to use Microsoft Access. Many users of Microsoft Access think that Microsoft access is not difficult to use.

The final factor in the context of technology is trialability. Trialability can be a way for government leaders, regulators, and other trading partners to show the organization that Microsoft access will be useful. Trialability can speed up the process of implementing Microsoft Access if the organization provides sufficient human and financial resources.

Microsoft Access aims to improve quality and reduce the weaknesses of the software used by the previous parish. For example GL parish which refers to PTKAP is not relevant for use because of changes in government regulations. This is the reason why PTKAP was changed to PPAP. Microsoft Access made based on PPAP becomes relevant software for making parish financial statements. So it can be said that the new system is more perfect than the old system.

**Tabel II. solution to the problem**

<b>expected criteria</b>	<b>Fact</b>	<b>Cause</b>	<b>Risk</b>	<b>Recommendation</b>
One required software for uniform reporting	There are 2 software suggested by the Diocese, namely Microsoft Access and Microsoft Excel	KAS gives permission for each parish to vote	Non-uniform reports and financial statements cannot be consolidated	KAS sets one software for the entire parish
KAS Conducts intensive assistance for	KAS is not fast in responding to problems	Lack of KAS escort teams to be sent to	Some churches have not used Microsoft access	Increase the number of assistants and the need for initiatives

churches that have difficulty using Microsoft Access	experienced by every parish that uses Microsoft Access.	parishes to guide each treasurer (user)	because they have experienced problems that have not yet received a solution from the KAS escort team	from the parish itself to ask for help from other parties if there are difficulties.
Complete accounts are made according to parish needs in making financial reports	There are a number of accounts / posts that are needed by the parish but not in microsoft access	There are several accounts / posts used by the parish that are not known by the diocese	the parish uses other account when the required account is not listed. Parishes use accounts that are not suitable to include costs incurred	The diocesan software design team examines and discusses with the parish about the accounts needed

Source: processed data

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