ABSTRACT
Management information system serves to present the necessary information management in decision making. MIS good quality should be supported by this MIS executor is personal that has a good competence. But in practice, users often overlooked competence to support the success of the system. This article examines how the competencies users literally have an impact on the quality of management information systems.

KEY WORDS
competence of users, the quality of management information systems

1. Introduction
Management information system into the most interesting topics in the world of business, due to the continuous technological change, management encouraged to use technologies that have an impact on business success (Laudon and Laudon, 2014: 36). The information system consists of components which together process the data to produce information. Almost all business activities consist of many subsystems, each of which have different goals together to achieve a goal. (Oz, 2009: 13). This is in accordance with what is stated by Azhar Susanto (2013: 68), the management information system is a collection of sub-systems which are interconnected with each other to work together in harmony to achieve one goal of process data into information needed by management in decision-making.

According to Hall (2011: 666), failure to obtain satisfaction from the response representative of the vendor due to the competence that is not controlled technically, the vendor does not understand own system. The same thing was said by Barganoff et.al. (2001: 333), professionalism, independence, technical competence, audit and consulting practices inherent and instrumental in information systems. Commitment to competence is part of the control environment into the system of an organization (Bodnar and Hopwood, 2010: 138). To understand how the system functions and the importance of the quality of data processed by the employees involved in accounting information systems, which become important factors one of which is understanding how the system works or user competence (Joia, 2003: 288). The quality of information systems can be determined by a number of criteria one of which is the competency (Best, 2006: 233).

Competence is a combination of knowledge, skills and attitudes that affect jobs in the major (Cooper, 2000: 33). This is similar to that disclosed Hoolbeche (2000: 86) defines competence as a skill that is credibility, a good understanding of which can be shown in the business and be able to understand the business implications to company needs. Competence reflects the application of the expertise of specialized training, training and experience (Armstrong, 2011: 86). Competence is very
simple as the best characteristics of the employees that help them to succeed (Kessler, 2008: 11). Competence is the individual characteristics associated with effective individual performance and superior in a job or situation (Spencer & Spencer, 1993: 9). It means user competence and expertise knowledge that employees in work (Gerber & Collin, 2000: 49).

Nunung Nurhayati and Sri Mulyani (2015) and Deni Iskandar (2015) demonstrated the competence to influence the quality of accounting information systems. Fadly Moh. Saleh (2013) demonstrate personal competence affect the quality of accounting information systems but not in all areas of the organization. demonstrate competence affect the quality of the SIA, competence users can improve the quality of SIA. Meiryani Jun Shien (2015) demonstrated the ability of users affect the quality of SIA. Hari Setiyawati (2013) from data analysis, internal accountants stated competencies have a positive effect on the quality of financial reporting.

The phenomenon that the management information systems in finance, financial performance of the Provincial Government of East Java Fiscal Year 2014 decreased from the previous Unqualified (WTP) to Fair With Exceptions (WDP) (Detik News, October 26, 2015), so it can be said quality information system are exacerbated by the lack of competence of the users, who have not been able to present financial performance unqualified (WTP). So researchers are interested in examining the effect of the competence of the management information system

2. Literature review

2.1. Management information System

Management information system is basically a system, definition of management information systems according to the expert opinion presented as follows. The management information system is a collection of sub-systems which are interconnected with each other to work together in harmony to achieve one goal of process data into information needed by management in decision making (Azhar Susanto, 2013: 68). The management information system is the science of information systems in business and management (Laudon and Laudon, 2012: 46). Management Information Systems presents the information in a report the details shown to support business decision-making (O’Brien & Maracas, 2010: 15).

So the management information system can be described as the science of information systems in business and management that provide information that supports business decisions required by management.

2.2. Quality Management Information System

Management information system designed properly will provide added value for the company (Romney & Steinbart, 2015: 37). So the quality information management system that can provide added value to the company. Quality accounting information system has the characteristics of an integrated, flexible, ease of access (accessibility), procedural systems (formalization) and used through various media (media richness) (Heidmann, 2008: 87-91). The quality of accounting information systems are generally flexible, efficient, and timely accessibility (Stair and Reynolds, 2010: 57). Quality information system must perceive usefulness (when the system is used to improve performance) and perceive to use (ease of use / free of effort) (Davis et al, 1989: 320). The system is designed, focused design produces good quality information system that is easy to use, to produce the correct function for users, is quick to take the data and move between the views of data, reliable (reliable), secure and integrate well with other systems (Bocij, 2014: 392-393). Quality system is easy to use, easy to learn, the
system is accurate, flexible, satisfaction, integrated and customization (Khosporow, 2011: 963).

So the management information system of quality that has the characteristics: Integration: the system can facilitate a wide range of information to support the needs of decision-makers, Flexibility: the system can adapt to the needs of users in conditions that are changing, Accessibility: the system easy to use with low effort (ease of use), Reliable: the system can be applied adequately, reliable or optimal sesuaui with conditions

2.3. Competence Users
The competence factor plays an important role in the implementation of management information systems, the competence of the user can be said to balance with the management information system applied by the company. Some definitions of user competence expressed by some experts is as follows:

1. According to Cooper
Competency: a cluster of knowledge, skills and attitudes that Affect the major part of one's job. (Cooper: 2000, 23)

Meaning of competence: a cluster of knowledge, skills and attitudes that affect the major part of one's job.

2. According Holbeche
The skills of the HR specialists are key to the effective development and implementation of people strategies. First and foremost, professionals need to be credible, demonstrating good understanding of the business and Able to translate business needs into Reviews their organizational implications. Often Credibility is gained or lost on the ability to both shape strategy and implement it. (Holbeche, 2009: 86)

This means that HR specialist skills is key to the effective development and implementation of the strategy. First and foremost, professionals must be credible, demonstrate a good understanding of the business and was able to translate business requirements into their organizational implications. Credibility is often gained or lost the ability to form and implement both strategies.

According to Armstrong
competence Reflects the skillful application of specialized education, training and experience. This should be accompanied by a sense of responsibility and an acceptance of a Recognized standards. (Armstrong, 2011: 86)

This means that competence skills reflect the application of special education, training and experience. It must be accompanied by a sense of responsibility and acceptance of recognized standards.

2. According to Kessler
Competency, very simply are characteristics that have the best employees that help them to be successful (Kessler, 2008: 11)

Competence That is very simple, as the characteristics of the best that can be achieved employees who help them succeed.

So from the above description can be said competence is a skill, characteristic of the best employees and became gauge the performance of the company's activities.

2.4. Characteristics of Competence
Characteristics of competence there are two kinds of expertise (skills) and skills (proficient). Expertise means that employees are able to do the job, proficiency means that employees are able to exceed the desired performance standards enterprise (Cooper, 2000: 25). Dimensions of competence is the ability of strategic, business understanding, achievement motivation (achievement
motivation), interpersonal skills, communication skills and consulting expertise (Armstrong, 2011: 194). Characteristics of competency is the ability to adapt (adaptability), establish working relationships strategic (building strategic working relationship), build confidence (building trust), training (coaching), studied Sustainable (continuous learning), contribution to team success (contributing to team success ), focus on the customer (customer focus), communication, decision-making, follow-up, action initiatives, innovative planning and organization, technical / professional / knowledge and expertise and work standards (Kessler, 2008: 29).

Five characteristics of competence is the motivation is a desire that someone consistently on something that results in action, ie traits as physical characteristics and respond consistently to situations or information., Self-concept that is the attitude, the value and image of a person, knowledge that information held by a person in a specific scope, expertise. The ability to demonstrate a task mentally and physically (Spencer & Spencer, 1993: 9-11) .. Dimensions of competence is general knowledge and skills possessed by employees, knowledge and expertise inherent in technical systems, knowledge is created and controlled by managers formally and informally, values and norms in the organizational knowledge Gerber and Collin, 2000: 55-56).

From the description above can be said to be characteristic of competence is adaptability, building strategic working relationship, building trust, coaching, continuous learning, Contributing to team success, Customer Focus, Communication, Decision Making, Follow-Up, Initiating Action, Innovation, Planning and Organizing, Technical / Professional Knowledge and Skill, Works Standards

3. Study and Discussion How User Competency impact on Quality Management Information System

Failure to meet user satisfaction management information system (vendor) is technically the inability or lack of competence (Hall: 2011, 666). This is different from the opinion by Schetler, Tjoa and Schetler (2012: 80) states the competence of human beings is not a key factor in the development of new systems for the development of the system does not involve user participation, on the basis of users do not know what they want, users will use the system presented in any form, the user does not have the expertise system, then the system will ignore the user of the system development process. So if the user is not related to the competence of the management information system implementation?

This was answered by Barganoff et al (2010: 333) the competence of the technically required in the process of using information systems management, user competencies necessary to support the successful use of management information systems. The quality of information systems can be judged against eight criteria, one of which is competence. So management is expected to have the necessary skills and organizational structure to make the system or their success should be left to experts (Best, 2006: 233).

This is contrary to the opinion of Khosporow (1996: 205) user competence technically generally ignored in information system development project. It supports also by Daya & Rajpal (1996: 84), the competence of the management information system makes centralized user competence into something unimportant. Companies that use centralized policy on the application of the system in order to run the system quickly and economically, resulting in user competence overlooked the most
important is compliance with the implementation of the system implementation.

So the user competence affect the quality of management information systems, due to the competence required to support the implementation of a system to function properly and successfully. But if the competence ignored or centralized policy system so that the existence of competence does not give effect to the quality of management information systems.

3.1. Users Competence Research Results Regarding the Management Information System

Above theories are supported by some previous research results as follows:

User participation in the development of information system, user competence, and commitment of top management in Islamic banks in Bandung basically has a very important role in creating the success of the implementation of the accounting information system. It can be seen from the influence of 66.67% they give, whereas if we observe each variable, user participation variable gives influence on the success of the implementation of information systems for 57.9%, while user competence gives 37% and the top management's commitment gives 29.5%. Based on the partial hypothesis testing, user participation in system development and user competence significantly influence the success of the implementation of the accounting information system but, top management's commitment does not influence the success of the implementation of the accounting information system. (Nurhayati & Mulyani, 2015)

This means that the results showed the competence of users was instrumental in the implementation of quality SIA.

2. According to Saleh (2013)

Also Reviews These findings have implications for the broader quality management and quality management of data fields. Factors such as top management commitment and personnel competence can not be assumed to be critical for improving quality in all areas of the organization. Examining the drivers of quality in more detailed organizational processes (such as AISs of data quality) can aid in this regard. (Saleh: 2013)

This means improving the quality of personal competence

1. According to Deni Iskandar (2015)
Management commitment and competence user affects the quality of accounting information system. The quality of accounting information systems can be improved through management commitment and user competence. (Iskandar: 2015)

This means that the user competence affects the quality of SIA.

The purpose of this study was to determine the influence of manual ability, top management support and user involvement to the quality of the accounting information system and its implications on the quality of accounting information. The unit of analysis in this study is the head accounting staff of 55 colleges in Bandung, Indonesia. The results showed that the user ability, top management support, user involvement have a significant effect on the quality of accounting information systems. Furthermore it was found that the quality of accounting information system has implications for the quality of accounting information, thereby improve the quality of decision-making (Meryani June Shien: 2015)

This means that the user competence affect the quality of SIA to improve decision-making.

So from the description of the theory and the results of previous research identified the hypothesis that the
3.2. Results Contra

1. Kaasboll and Chawani (2010), information systems often fail to develop the competencies of users, and no studies were presented systematically on the necessary competencies in information systems.
2. Irlan Fery (2015), showed no effect on the user competency information systems kuitas
3. Dull et.al. (2005) Implementation of management information system which impact on improving the competence of the user

So Competence users play an important role in improving the quality of information systems that improve decision-making is better for management, but in some circumstances is not an important factor, and system implementation needed first to improve the competence of users.

4. Conclusion

Management Information Systems can be said as the science of information systems in business and management that provide information that supports business decisions required by the management. User competence can be said is a skill, characteristic of the best employees and became gauge the performance of the company's activities.

Technical competence is required in the use of the system in order to function properly and meet user satisfaction management information systems, but competence becomes important because companies neglect and policies that centralization. Competence users play an important role in improving the quality of information systems that improve decision-making is better for management, but in some circumstances is not an important factor, and system implementation needed first to improve the competence of the user.

References

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