

Analysis of Accounting Information System Performance

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Abstract

This study aims to examine the participation of users of Accounting Information Systems (AIS), top management support, education and training on AIS performance. This study also aims to examine the complexity of the task affecting the relationship between AIS user participation, top management support, education and training on AIS performance. This research was conducted at the Tiara Dewata Supermarket with a population of 214 employees. The method of determining the sample using the Slovin formula with 146 participants. The data collection method used a questionnaire with a sample determination technique, namely proportionate stratified random sampling. The data collected was processed using The Structural Equation Modeling (SEM) with the AMOS application. The results of this study indicate that AIS user participation and education and training have a positive effect on AIS performance. However, top management support has no effect on SIA's performance. The results also show that task complexity strengthens the positive influence of AIS user participation on AIS performance. However, task complexity did not moderate the relationship of top management support and education and training on AIS performance.

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INTRODUCTION

Success in the development of information systems requires the participation of users and the extent to which existing participation can provide user satisfaction. Participation is the behavior, work and activities carried out by users during the process of developing information systems (Lau, 2004). Participation is used to show real personal intervention by users in the development of information systems, starting from the planning stage, from development to implementation of information systems. The participation or involvement of users of accounting information systems in influencing the performance of accounting information systems can occur if users are directly involved in the use of the information system because users will better understand what they need. Users who are given the opportunity to participate in the development of information systems will feel that the information system is their responsibility, so that information system performance is expected to increase.

The participation of users of accounting information systems is one of the factors that influence the performance of accounting information systems, this statement is in line with the opinion of Jen (2002), which states that the more frequent user involvement will improve the performance of the accounting information system due to a positive relationship between user involvement in the process of developing information systems in the performance of accounting information systems. The accounting information system will not produce information for the organization if there are no users who operate the system, thus the involvement of information system users is needed so that the information system can run optimally. According to Fitri (2012) one of the main dimensions of the measurement of user satisfaction of accounting information systems is the level of knowledge and user involvement, namely the proactive attitude of users to participate in the development of the system. The involvement of users in system development will increase the effectiveness of the performance of the information system.

This statement is in line with the results of research conducted by Dewi et al (2019) which states that top management support has a positive effect on the performance of accounting information systems. The results of Trimah et al (2020) research also state that top management support has a positive influence on the performance of accounting information systems. Different results were found in Dewa's research (2019) where the results of the study stated that top management support had no effect on the performance of the accounting information system.

Education and training are also important to provide background that aims to bring users closer to the use of computer techniques in general as part of the process of using a specific system. Education and training is the acquisition of knowledge, skills, and attitudes that enable humans to achieve individual and organizational goals today and in the future (Conrath et al., 2003). User education and training programs serve to increase the expertise of users in using the system provided by the company so as to increase effectiveness in completing the work of Soegiharto (2001). Training and education of system users is also one of the factors that influence the performance of information systems, this statement is in line with the opinion of Jen (2002) which states that the performance of accounting information systems will be maximized if there is a process of training and education

programs for users of information systems.

The accounting information system acts as the estuary of all transactions in business processes carried out by a business entity, including retail companies. Tiara Dewata Company is one of the retailers that has a wide and complex scope of activities. All activities in this company have used accounting information systems. The accounting information system is very helpful in the accounting process, such as the process of recording payment transactions, sales and stock entry and exit. Information systems in retail companies are very important, because in addition to providing accurate results to users, accounting information systems can also assist employees in carrying out their duties.

Accounting information systems have been widely used by companies in company operations as an effort to achieve predetermined company goals. Information systems in the retail business sector are also very important, as is the case with Tiara Dewata Supermarket Denpasar, where the company's main goal is to provide fast and precise service and be able to provide satisfaction to every consumer. This company requires an accounting information system that is supported by computerized information technology. This means that if the performance of an organization wants to increase, it must be supported by good information system performance, and so that an organization can produce good performance, the performance of an information system should be supported by a computerized accounting information system. However, in reality many companies are dissatisfied with the performance of their accounting information system because users of the information system do not understand and understand correctly how to operate the system so that performance is not satisfactory.

In general, the performance of the accounting information system at Tiara Dewata Denpasar has been going well, but based on the initial observations, several phenomena were found related to the performance of the accounting information system, namely a change in the database system at the Tiara Dewata Supermarket Denpasar which used to use the Foxpro database and then migrated to MySQL, where with the migration, several cases were found, such as computer applications that did not seem to provide ease of use. This happens in the purchasing department, where in the process of ordering goods, the determination of the ordering code and the delivery of the previous goods are carried out automatically by the computer system, but with the new system, some orders of goods are done manually, so there are often delays in payment of goods order notes. to the supplier (MP2, 2021). This also occurs in the process of recording bank reconciliations, where with the new system each transaction is entered one by one, it gives the impression of a waste of time and the system does not provide ease of use (MP2, 2021). There is also some information for which the accuracy of the data is still questionable, as happened in the warehouse department, where there is a difference between the stock of goods and the stock data presented by computer devices. This makes the warehouse department and purchasing department overwhelmed when ordering goods again. It was also found that information about the validity period of sales promotion programs often did not match the promotion schedule that had been prepared previously, resulting in a decreased level of consumer confidence (MP 1, 2021).

One of the most important aspects in maintaining its existence and in achieving organizational goals in particular, Tiara Dewata Denpasar also cannot be separated from problems related to factors that affect the performance of accounting information systems. The first factor is that at the time of system design and creation, the participation or contribution and contribution of ideas from users, especially employees, is still very lacking (MP2, 2021). The second factor is that the activeness of top management involved in planning accounting information systems is still lacking, and seems to give full trust to the system development team, so that some systems are still found that do not meet the expectations of system users (users). The third factor, namely the ability and technical skills of each employee are also different, especially with regard to understanding the implementation of the development of the new accounting information system, this is due to the lack of training carried out by the system development team and management for all employees. involved in the new system. And the last factor is where the development of a new information system also has an impact on the high complexity of tasks in several departments, resulting in a decrease in the performance of accounting information systems, such as in the cashier section of outlet goods services and customer orders (MP1, 2021).

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Research by Mastura et al (2018) states that user involvement affects the performance of accounting information systems. Research Trenida et al (2018), shows that user involvement has a positive effect on the performance of accounting information systems. The results of Dewi et al's research (2019) also stated that the user involvement variable had a positive effect on the performance of the accounting information system at the Bali Provincial Health Office. According to Fitri (2012) one of the main dimensions of the measurement of user satisfaction of accounting information systems is the level of knowledge and user involvement, namely the proactive attitude of users to participate in the development of the system. User involvement in system development will increase the effectiveness of the information system performance. The higher the involvement of the user, the greater the level of user satisfaction, this is because the user is very enthusiastic to be involved in system design. The

following is the research hypothesis based on the explanation above.

H1: The participation of users of accounting information systems has a positive effect on the performance of accounting information systems.

The SDLC concept states that by involving management in all stages of accounting information system development, the interested parties in this case top management will fully support the system. Top manager support is in the form of support provided by managers in controlling and planning to achieve predetermined company targets (Komala, 2012). This is also supported by the TAM model which states that the attitude of technology users in accepting and using technology is related to the user's work. This can be seen from top management who provides full support in the development of information systems and this support can be accepted by information users, so that it will give satisfaction to users of the information (Fitri, 2012). According to Dewi et al (2019), top management support has a positive effect on the performance of accounting information systems. The research results of Trimah et al (2020) also state that top management support has a positive influence on the performance of accounting information systems.

H2: Top management support has a positive effect on the performance of accounting information systems.

UTAUT theory explains about the intention to use (behavior intention) and the actual behavior of users of a system (use behavior) is influenced by facilitating conditions (facilitating conditions) which is the level of confidence of an individual in the availability of infrastructure to support the use of the system (Venkatesh et al., 2003) . The results of research conducted by Trimah et al (2020) state that training has a positive influence on the performance of accounting information systems. The results of research by Sulistyawati et al., (2021) stated that education and training had an effect on the performance of accounting information systems. Research conducted by Kustiyono (2021) also states that there is a positive influence of training programs on the performance of accounting information systems.

H3: Education and training have a positive effect on the performance of accounting information systems.

Mastura et al (2018), and Trenida et al (2018), and Dewi et al (2019) argue that user involvement has a positive and significant effect on the performance of accounting information systems. Different results were found in research conducted by Yasa (2020) and Sulistyawati et al, (2021) which stated that the involvement of users of accounting information systems had no effect on the performance of accounting information systems. The TAM model in TRA which states that the user's perception of the usefulness and ease of use of technology as a reasoned action, so that the reason someone sees the benefits and ease of using technology makes the person's actions or behavior a benchmark in accepting a technology. This theory is also described with the TAM Model to explain user behavior in the acceptance and use of information systems. The system users certainly know more about the things they need to support the tasks they have. The complexity of the task is high enough to make system users increasingly expect a good system to support the work they do. The presence of high user participation with high complexity has a positive impact on the performance of the system.

According to McKeen et al. (1994) and Restuningdiah et al (2000) concluded that task complexity is a moderating variable on the relationship between user participation and satisfaction in the development of information systems.

H4: The complexity of the task strengthens the positive effect of the participation of users of accounting information systems on the performance of accounting information systems.

The SDLC concept states that by involving management in all stages of accounting information system development, the interested parties in this case top management will fully support the system. The TAM model also states that the attitude of technology users in accepting and using technology is related to the user's work. The existence of a fairly high task complexity makes users rely more on the system in every job they do. The manager in the company must be able to fully support the development and supervision of the existing accounting information system, so as to be able to make users satisfied with the use of the system.

According to Jen (2002) that the greater the support provided by top management will improve the performance of accounting information systems due to a positive relationship between top management support in the process of developing and operating accounting information systems with accounting information system performance.

H5: Task complexity strengthens the positive effect of top management support on accounting information system performance.

Kustiyono (2021), Trimah et al (2020), and Sulistyawati et al, (2021) state that user training and education programs have a positive and significant effect on the performance of accounting information systems. Different results were found in research conducted by Dewi (2018) which stated that education and training programs had no effect on the performance of accounting information systems. The TAM model states that the attitude of technology users in accepting and using technology related to the user's work. The complexity of the task is high enough to make users rely more on the system in every job they do. The purpose of holding training and education is also to make users feel more satisfied so that they will use the system that has been mastered well and smoothly to assist in completing their work.

H6: Task complexity strengthens the positive effect of education and training on accounting information system performance.

METHODS

This research was conducted at one of the retailer companies in Bali, namely Tiara Dewata Supermarket and which consists of eight stores, namely Tiara Dewata, Tiara Gatsu, Tiara Monang-Maning, Freshindo Renon, Freshindo Cokroaminoto, Freshindo Tukad Yeh Aya, Freshindo Gatsu, and Sopotan Stores. The reason this research was conducted at the Tiara Dewata Supermarket is because this company is one of the retailers that has a wide and complex scope of activities and all activities in this company have used accounting information systems.

The population in this study were all employees involved in the application of accounting information systems at the Tiara Dewata Supermarket, namely 231 employees. Through the slovin formula, the sample in this study was 146 employees.

Data analysis and interpretation for research aimed at answering research questions in order to uncover certain social phenomena. Data analysis is the process of simplifying data into a form that is easier to read and implement. The method chosen to analyze the data must be in accordance with the research pattern and the variables to be studied. The Structural Equation Modeling (SEM) of the AMOS 22 statistical software package was used as an analytical technique in modeling and assessing hypotheses.

RESULTS AND DISCUSSION

The criteria for hypothesis testing refer to Ghozali (2011) who argues that if the critical ratio (CR) value is more than 1.96 and the p-value with a significance level comparison (α is equal to 5%) or less than 0.05 then the exogenous variable has an effect on endogenous variables, but if the CR is less than 1.96 and the p-value is more than 0.05, then the exogenous variable has no effect on the endogenous variables, a CR with (***) three stars means a very low value, which is less than 0.001.

Table 1. Regression Weights

			C.R.	P
KSIA	<---	PPSIA	2,029	0,042
KSIA	<---	KT	-1,381	0,167
KSIA	<---	DMP	0,558	0,577
KSIA	<---	PDP	2,183	0,029
KSIA	<---	Moderasi1	1,975	0,048
KSIA	<---	Moderasi2	0,141	0,888
KSIA	<---	Moderasi3	0,623	0,533

Primary Data, 2022

Based on the data in Table 1, it can be explained that the accounting information system user participation variable has a significant positive effect on the performance of the accounting information system with a CR value of 2.029 and a p-value of 0.042. The top management support variable has no significant effect on the performance of the accounting information system, with a CR value of 0.558 and a p-value of 0.577. Education and training variables have a significant positive effect on the performance of accounting information systems with a CR value of 2.183 and a p-value of 0.029.

The interaction variable between the participation of users of accounting information systems and task complexity has a significant positive effect on the performance of accounting information systems with a CR value of 1.975 and a p-value of 0.048 so it can be concluded that the task complexity variable is able to moderate the effect of participation of users of accounting information systems on system performance. accounting information.

The interaction variable between top management support and task complexity does not have a significant positive effect on accounting information system performance with a CR value of 0.141 and a p-value of 0.888 so it can be concluded that the task complexity variable is not able to moderate the effect of top management support on accounting information system performance.

The interaction variable between education and training and task complexity does not have a significant positive effect on the performance of accounting information systems with a CR value of 0.623 and a p-value of 0.533 so it can be concluded that the task complexity variable is not able to moderate the effect of education and training on accounting information system performance.

Discussion

The Effect of Participation of Accounting Information System Users on Accounting Information System Performance

H1 states that the participation of users of accounting information systems has a positive effect on the

performance of accounting information systems. Based on the results of the analysis, the CR value that is owned is 2.029, where this value is more than 1.96 and the significance level of the p-value is less than 0.05, which is 0.042. Based on these results, it can be concluded that the variable participation of users of accounting information systems has a positive effect on the performance of accounting information systems.

The Effect of Top Management Support on Accounting Information System Performance

H2 states that top management support has a positive effect on the performance of accounting information systems. Based on the results of the analysis, the CR value is 0.558, which is less than 1.96 and the significance level of the p-value is more than 0.05, which is 0.577. Based on these results, it can be concluded that the top management support variable has no positive effect on the performance of the accounting information system.

The Effect of Education and Training on Accounting Information System Performance

H3 states that education and training have a positive effect on the performance of accounting information systems. Based on the results of the analysis, the CR value that is owned is 2.183, where this value is more than 1.96 and the significance level of p-value is less than 0.05, which is 0.029. Based on these results, it can be concluded that the education and training variables have a positive effect on the performance of accounting information systems.

The Effect of Task Complexity in Moderating the Effect of Participation of Accounting Information System Users on Accounting Information System Performance

H4 states that task complexity strengthens the positive influence of user participation in accounting information systems on accounting information system performance. Based on the results of the analysis, the CR value is 1.975, where this value is more than 1.96 and the significance level of the p-value is less than 0.05, which is 0.048. Based on these results, it can be concluded that the task complexity variable strengthens the positive influence of the participation of users of accounting information systems on the performance of accounting information systems.

The Effect of Task Complexity in Moderating the Effect of Top Management Support on Accounting Information System Performance

H5 states that task complexity strengthens the positive effect of top management support on accounting information system performance. Based on the results of the analysis, the CR value is 0.141, which is less than 1.96 and the significance level of the p-value is more than 0.05, which is 0.888. Based on these results, it can be concluded that the task complexity variable has no effect on the positive relationship between management support. peak on accounting information system performance.

The Effect of Task Complexity in Moderating the Effect of Education and Training on Accounting Information System Performance

H6 states that task complexity strengthens the positive effect of education and training on accounting information system performance. Based on the results of the analysis, the CR value is 0.623, where this value is less than 1.96 and the significance level is more than 0.05, which is 0.533, so based on these results it can be concluded that the task complexity variable has no effect on the positive relationship between education and training. accounting information system performance.

CONCLUSION

The test results in this study indicate that the participation of users of accounting information systems and education and training has a positive effect on the performance of accounting information systems at the Tiara Dewata Supermarket. This study also shows that task complexity strengthens the effect of user participation in accounting information systems on accounting information system performance at Tiara Dewata Supermarket.

This study supports one of the statements of the SDLC concept which states that the success of a system designed by the participation of information system users minimizes the risk of system failure due to the success or failure of a system that is in the hands of the user (Budiarta, 2007). This study also supports the TRA Theory regarding the reasons a person sees the benefits and ease of using technology to make the person's actions or behavior a benchmark in accepting a technology. This theory is also described with the TAM Model to explain user behavior in the acceptance and use of information systems. UTAUT theory explains that behavior intention and actual behavior of users of a system (use behavior) are influenced by facilitating conditions, which are the level of confidence an individual has in the availability of infrastructure to support the use of the system.

The test results in this study also show that top management support has no effect on the performance of the accounting information system at the Tiara Dewata Supermarket. This study also shows that task complexity cannot strengthen or weaken the effect of top management support and education and training on the performance of accounting information systems at Tiara Dewata Supermarket.

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