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THE EFFECT OF INFORMATION TECHNOLOGY, THE PARTICIPATION OF MANAGEMENT, THE ABILITY OF ACCOUNTING INFORMATION SYSTEMS USERS, EDUCATION AND TRAINING IN PERFORMANCE MANAGEMENT

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ABSTRACT: Accounting information system is essential for the smooth performance of an organization, such as the one at the Village Credit Institutions (LPD). The purpose of this study was to determine the effect of information technology, management participation, the ability of users SIA, education and training of management performance LPD District of South Kuta, North Kuta, and Kuta. The analysis technique used is multiple linear regression analysis. The method used was purposive sampling technique. The samples used in this study were 92 respondents. Based on the analysis, that the information technology, management partisiasi, the ability of users SIA, education and training of positive and significant effect on the management performance LPD District of South Kuta, North Kuta, and Kuta.

Keywords: technology management, accounting information systems, performance management

I. INTRODUCTION

The information system is essential for the smooth performance of an organization, such as the one at the Village Credit Institutions (LPD). LPD is a financial institution wholly owned indigenous villages in Bali which is housed in the traditional village itself. As a traditional village-owned institution management results can also be enjoyed by the local community. Many other financial institutions will increase competition between LPD with existing financial institutions, so the LPD required to continuously improve its service. LPD in the district of South Kuta, North Kuta and Kuta has been using information technology as one of them is to use a computer-based information systems or Computer Based Information System (CBIS). LPD systems that are being developed today is the program called Integrated Micro Banking System, known as IBS. The program is a result of cooperation by PT USSI (information systems business unit) in the development of such online-based LPD Mobile, Collect LPD, LPD LPD Mini School and SMS. The problems often experienced by LPD implementing this program is the infrastructure that is still lacking, the Internet is often impaired, and some employees who still can not accept any new system that is based online.

The reason the employee refuses the new system because employees are still afraid to use the system because it was used to use the old, by Ms. Excel. Constraints in the implementation of the IBS program that is on the SDM and the funds are still lacking. Some LPD still use Ms. Excel to process the data. Problems were also experienced by some LPD is when the technology is applied in information systems are not fully utilized by users of the system, this is because some employees still do not believe in the use of technology. There is a problem on the employee indicates there is a problem in the performance management, where performance management is a process of communication in establishing clear expectations and understanding of the work to be done continuously between employees and employers (Bacal, 1998).

The theory of the problems associated with the theory Technology-to-Performance Chain (TPC) is a model where technology will lead to impacts performance when used by individual-individual. Recognizing that technology must be used (utilized) in advance and correspond (fit) with the task of which is supported by the technology to get the performance impact, this model provides a more accurate picture of the technology, the tasks of users and usage (utilization) are interconnected to achieve performance, Performance can be seen from the results of the individual work achieved in carrying out the tasks assigned to him on the basis of skills, experience and skills that are used mainly by individuals in completing a job. Though the competition is getting

stronger, as now, the parties first to know information will win the competition (Marlinawati, 2012). The theory is also associated with the Theory of Reasoned Action (TRA) is predictive of behavioral intentions, which includes prediction of attitudes and behavior prediction. Based on this theory, one's attitude in behavior is closely related to his belief that adding a behavior will bring consequences, and he has done an evaluation of the consequences (Fishbien, 1975: 16).

LPD District of South Kuta, North Kuta, and Kuta need to improve the quality of its human resources in order to compete with other financial institutions, and therefore education for employees LPD District of South Kuta, North Kuta, and Kuta continue to be held each year.

This study takes an object on the LPD in the district of South Kuta, North Kuta, and Kuta for today LPD is developing Accounting Information Systems (AIS) online based and also the reason researchers take an object in the district of South Kuta, North Kuta, and Kuta in terms of economy people in the region South Kuta District, North Kuta, and Kuta more developed than other sub-district in Badung regency. The development of LPD quite rapidly when viewed from the assets held by LPD District of South Kuta, North Kuta, and Kuta, this indicates that public confidence in the LPD has increased, so that needs to be investigated how the Effect of Information Technology, Participation Management, Capabilities Users SIA, Education and training on management performance LPD.

Pfano & Beharry (2016) examines the impact of technology on performance management in Durban Westville, Kashani & Shahsavarani (2015) examining the effect of management participation in the performance of Tehran Regional Water Company's Staff, Mulyana et al. (2017) researching on the effect of human resource competence to managerial performance at the University Widyatama, Khan et al. (2011) investigating the effect of education and training on the performance of organizations in Islamabad in Pakistan. Based on the background of related phenomena, where some management in the LPD in organizing and directing its employees that use information technology is still lacking, so that researchers interested in studying the several factors that affect the performance management of LPD namely information technology pasrtisipasi management, the ability of users SIA, education and training.

II. LITERATURE AND HYPOTHESIS DEVELOPMENT

Information technology is a necessity for organizations that can help the performance of organizations and individuals (Alannita et al., 2014), Information technology is one means to improve the performance of companies and businesses. Companies that have advanced information technology (computerized and integrated) and is supported by a supporting application of modern technology, can provide a positive impact on the sustainability performance of the company to generate financial reports in a timely, accurate, and reliable (Dwitrayani et al., 2017), Use of information technology has a positive impact in general is going on the efficiency of time and cost in the long run will provide economic benefits are very high, if the existing information technology can be utilized optimally will have a positive effect on the performance of government agencies (Chintya, 2015), The benefits of technology positively affects the performance of management in Durban Westville (Pfano & Beharry, 2016), Based on these descriptions then formulated the following hypotheses:

H1: Information technology has a positive effect on the performance of the LPD management.

Management participation affect the growth of organizational development, where management can make decisions better to the achievement of corporate objectives to the maximum, also required management accounting information as a guide for management. Research has been done Alannita et al. (2014) get the result that management participation a positive effect on the performance of individuals. Individuals in this study are individuals who are involved in managerial activities. Management has the task of comparing the current performance information on budgets, forecasts, and benchmarks used to measure the extent to which goals and objectives are achieved organization by looking at the results and conditions that occur (Soudani, 2012), Management participation significant positive effect on the company's performance in Tehran Regional Water Company's Staff Iran (Kashani & Shahsavarani, 2015), Based on these descriptions then formulated the following hypotheses:

H2: Participation positive effect on performance management

The use of SIA in an organization will be more effective if they are supported by the ability of users of accounting information systems and support facilities are provided for the user, it will be even easier for users to access the data required for the completion of individual tasks within a company or organization (Satya Wirawan et al., 2016), The ability of users of accounting information systems engineering has a positive effect on the performance of individual (Alannita et al., 2014), Overall management performance can be enhanced through high levels of individual performance. Human resource competencies positive effect on managerial performance at the University Widyatama (Mulyana et al., 2017), Based on the description above, it can be formulated hypotheses as follows:

H3: The ability of the wearer SIA positive effect on performance management

SIA is important for organizations or enterprises to improve organizational efficiency and support the competitiveness of enterprises through the provision of financial and accounting information for management (Alsarayreh et al., 2011), Accounting information systems effectively requires the development and training and education programs, this needs to be held for employees in running the accounting information systems are computerized so that employees are more skilled in the use of existing systems, so that the training and education programs that will benefit both companies and users of the system in running the operations of the company (Adisanjaya et al., 2017), Education and training has a positive effect on organizational performance Islamabad in Pakistan (Khan et al., 2011), Based on the description above, it can be formulated hypotheses as follows:

H4 Education and training has a positive effect on the performance management.

III.

RESEARCH METHODS

The location study was conducted in LPD in the district of South Kuta, North Kuta, and Kuta. This location was chosen because of the LPD in the district of South Kuta, North Kuta, and Kuta already started implementing AIS-based online as well as assets owned by LPD in the district of South Kuta, North Kuta, and Kuta continues to rise each year, this indicates that the Community in the district of South Kuta, North Kuta, and Kuta has begun to entrust LPD as a financial institution. Increasing the number of transactions in the LPD will require a more practical data processing. LPD as a traditional village-owned financial institutions that will be the communities can also feel the benefits. So LPD needs to be preserved in order to promote the welfare of rural communities in meeting the interests of the village itself.

The population in this study is the LPD in the district of South Kuta, North Kuta, and Kuta and employs as many as 676 people from 23 LPD. Sampling technique used in this research was nonprobability sampling with purposive sampling method.

Data analysis techniques used in this research is multiple linear regression. Multiple linear regression analysis used to find or get a picture of the effect of independent variables on the dependent variable. This analysis was performed using SPSS (Statistical Package of social science) for windows.

Multiple linear regression model are shown in permasaan as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e \dots\dots\dots (1)$$

Information:

Y = Management Performance LPD

α = Numbers Constants

$\beta_1, 2, 3, 4$ = Regression Coefficients of the independent variables

X1 = Information Technology

X2 = Participation Management

X3 = User Capabilities SIA

X4 = Education and Training

E = Error

IV.

RESULTS AND DISCUSSION

Multiple Linear Regression Analysis

Model of multiple linear regression analysis is used to obtain regression coefficients that will determine whether the hypothesis is made will be accepted or rejected. The results of this analysis refers to the results of the effect of variable information technology (X1), variable Participation management (X2), variable ability of SIA (X3) variable Education and Training (X4) on the Performance Management (Y) LPD District of South Kuta, North Kuta, and Kuta the results of the regression analysis with Pacage Statitical program of Social Science (SPSS) version 21.0 for Windows can be seen in Table 1 below.

Table 1. Summary of Results of Multiple Linear Regression Analysis

| Model | Coefficients unstandardized | | standardized Coefficients | t | Sig. |
|--------------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | beta | | |
| (Constant) | -3223 | 2,256 | | -1429 | 0157 |
| Information Technology | 0188 | 0058 | 0262 | 3,270 | 0002 |
| management participation | 0203 | 0072 | 0220 | 2837 | 0006 |
| SIA capability | 0681 | 0129 | 0449 | 5284 | 0000 |
| Education and training | 0216 | 0095 | 0185 | 2,283 | 0025 |

Secondary data, 2019

Based on Table 1 can be written multiple linear regression equation as follows.

$$Y = -3.223 + 0.188 X_1 + 0.203 X_2 + 0.216 + 0.681 X_3 X_4$$

Where :

Y = Performance management

X1 = Information technology

X2 = Participation management

X3 = Ability SIA

X4 = Education and Training

Effect on Performance Information technology management

Based on SPSS data processing generated a significance level of $0.002 < 0.05$. Based on the value of these tests, it can be seen with statistics that test falls on the rejection of H_0 is rejected and H_1 accepted for the first hypothesis. It states that acceptance of the hypothesis that there is positive and significant correlation between information technology on management performance LPD District of South Kuta, North Kuta, and Kuta. X_1 is a positive coefficient of 0.188 means that information technology has positive effect on management performance. If the information technology increases, management performance will increase by 0.188. The results are consistent with research conducted by Dwitrayani et al. (2017), Information technology is one means to improve the performance of companies and businesses. Companies that have advanced information technology (computerized and integrated) and is supported by a supporting application of modern technology, can provide a positive impact on the sustainability performance of the company to generate financial reports in a timely, accurate, and reliable. Use of information technology has a positive impact in general is going on the efficiency of time and cost in the long run will provide economic benefits are very high, if the existing information technology can be utilized optimally will have a positive effect on the performance of government agencies (Chintya, 2015), The benefits of technology positively affects the performance of management in Durban Westville (Pfano & Beharry, 2016),

Effect on Performance Management Participation

Based on SPSS data processing generated a significance level of $0.006 < 0.05$. Based on the value of these tests, it can be seen with statistics that test falls on the rejection of H_0 is rejected and H_1 accepted for the second hypothesis. It states that acceptance of the hypothesis that there is a positive and significant impact on the performance management between LPD District of South Kuta, North Kuta, and Kuta. Koefisien positive X_2 is 0.203, meaning that management participation has positive effect on management performance. If the management participation increases, the management performance will increase by 0.203. The results are consistent with research conducted Alannita et al (2014) Management stated that the participation of a positive effect on the performance of individuals. Individuals in this study are individuals who are involved in managerial activities. Management has the task of comparing the current performance information on budgets, forecasts, and benchmarks used to measure the extent to which goals and objectives are achieved organization by looking at the results and conditions that occur (Soudani, 2012), Management participation significant positive effect on the company's performance in Tehran Regional Water Company's Staff Iran (Kashani & Shahsavarani, 2015),

Effect on Performance Management Capabilities SIA

Based on SPSS data processing generated a significance level of $0.000 < 0.05$. Based on the value of these tests, it can be seen with statistics that test falls on the rejection of H_0 is rejected and H_1 accepted for the third hypothesis. It states that acceptance of the hypothesis that there is positive and significant correlation between the ability of SIA to management performance LPD District of South Kuta, North Kuta, and Kuta. X_3 is a positive coefficient of 0.681 means the ability of SIA positive effect on management performance. If the SIA capability increases, management performance will increase by 0.681. The ability of users of accounting information systems and support facilities provided to the user, will enable the user to access the data required for the completion of individual tasks within an organization. The results are consistent with research conducted by Alannita et al (2014) which states that The ability of users of accounting information systems engineering has a positive effect on the performance of individual, Overall management performance can be enhanced through high levels of individual performance. Human resource competencies positive effect on managerial performance at the University Widyatama (Mulyana et al., 2017)

Effect of Education and Training on Performance

Based on SPSS data processing generated a significance level of $0.025 < 0.05$. Based on the value of these tests, it can be seen with statistics that test falls on the rejection of H_0 is rejected and H_1 accepted for the fourth hypothesis. It states that acceptance of the hypothesis that there is positive and significant correlation

between education and training on management performance LPD District of South Kuta, North Kuta, and Kuta. X4 is a positive variable coefficient 0.216, meaning that education and training has a positive effect on performance management. If education and training increases, the management performance will increase by 0.216. SIA is important for organizations or enterprises to improve organizational efficiency and support the competitiveness of enterprises through the provision of financial and accounting information for management (ALsarayreh et al., 2011), Accounting information systems effectively requires the development and training and education programs, this needs to be held for employees in running the accounting information systems are computerized so that employees are more skilled in the use of existing systems, so that the training and education programs that will benefit both companies and users of the system in running the operations of the company (Adisanjaya et al., 2017). The results of this study according to research conducted Khan et al. (2011) states that education and training has a positive effect on organizational performance Islamabad in Pakistan. Education and training aimed at improving knowledge and skills in performing the task. education and training programs will benefit both companies and users of the system in the operating activities of the company.

V. Determination analysis

Determination analysis was conducted to determine the extent of the variation of independent variables are X1 (information technology), X2 (Participation management) X3 (Capability SIA), X4 (Education and training) to variable management performance (Y). based on the results of SPSS can be seen in Table 2.

Table 2. Determination analysis

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|--------|----------|-------------------|----------------------------|
| 1 | 0.710a | 0504 | 0481 | 1485 |

Secondary Data, 2019

Based on Table 2, it is known that the r-square value (= 0.504 The analysis using the following formula: (r^2)

$$D = x \ 100\%r^2$$

$$D = 0.504 \times 100\%$$

$$D = 50.4\%$$

Based on these results it is known that the value of $R^2 = 50.4$ percent, which means that 50.4 percent Performance management LPD District of South Kuta, North Kuta, and Kuta effected by information technology variables (X1), management participation (X2), Ability SIA (X3), Education and Training (X4) and the remaining 49.6 percent is effected by other variables not examined in this study.

F Test Results

F test used to determine whether simultaneously (simultaneously) all independent variables (variables of information technology, management participation variables, Ability SIA, and Education and Training) has an effect on the dependent variable (performance management) Table 3 shows the results of the F test calculations using SPSS 21.

Table 3. Test Results F

| Model | | Sum of Squares | df | mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|--------|
| 1 | Regression | 194 966 | 4 | 48 741 | 22 097 | 0.000b |
| | residual | 191 904 | 87 | 2,206 | | |
| | Total | 386 870 | 91 | | | |

Secondary Data, 2019

Based on the analysis, note the significant value of F is $0.000 < 0.05$, then H_0 is rejected. This means that the variable information technology (X1), variable Participation management (X2), Ability SIA (X3), Education and Training (X4) simultaneously significant effect on performance management (Y) LPD District of South Kuta, North Kuta, and Kuta, or the models used in the study is feasible and can be used for subsequent analysis.

VI. CONCLUSION

The level of the high use of information technology will be able to improve management of LPD in the district of South Kuta, Kuta, North Kuta, and vice versa, decreasing the level of use of information technology will reduce the LPD management performance in the District of South Kuta, Kuta, North Kuta. The participation rate of the high management will be able to improve management of LPD in the district of South Kuta, Kuta, North Kuta, and vice versa, the decline in the participation rate will decrease performance management LPD management in the district of South Kuta, Kuta, North Kuta.

The level of the wearer's ability SIA high will be able to improve management of LPD in the district of South Kuta, Kuta, North Kuta, and vice versa, the skills that are lacking in the use of AIS on management

performance will degrade performance management LPD in the district of South Kuta, Kuta, Kuta Utara, Level higher education and training will be able to improve management of LPD in the district of South Kuta, Kuta, North Kuta, and vice versa, decrease in provision of education and training on management performance will degrade performance LPD management in the District of South Kuta, Kuta, North Kuta.

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