Research Paper   Open Access

Effect Of Personal Ability, Job Training, User Involvement On AIS Performance

Ni Luh Putu Jessika Andani Mertha [1], I Wayan Suartana [2]
Faculty of Economics and Business, Udayana University (Unud), Bali, Indonesia

ABSTRACT : This research was conducted with the aim of knowing and obtaining empirical evidence about the influence of personal ability, job training, and user involvement on the performance of accounting information systems. This research was conducted at LPD in South Kuta District. The sampling technique used was purposive sampling, so that the sample of respondents was 56 employees. The analysis technique used is multiple linear regression analysis. Based on the results of this study indicate that personal ability is useful in improving the performance of accounting information systems. Job training is useful in improving the performance of accounting information systems. User involvement is useful in improving the performance of accounting information systems. This means that the higher the level of personal ability, job training, and user involvement, the higher the performance of the accounting information system will be..
Keywords -*Personal ability; work training; AIS performance*

I.   INTRODUCTION AND LITERATURE REVIEW

Information systems can be technically defined as a set of interconnected components for collecting, processing, storing, and distributing information that is useful as a decision-making and monitoring tool in an organization. The information system functions to process data into information. Companies or organizations can improve performance through the use of information technology facilities (Fitriati & Mulyani, 2015). Improving company and business performance through the use of technology requires a system that is able to capture, create, and manage information from inside and outside. The information generated is a new output of information systems. LPD in South Kuta District has used a computer-based accounting information system with the aim of producing maximum performance.

One of the main things of a system is that the data that is processed can produce the information needed. Medina-Quintero et al. (2015)states, AIS is important for all organizations or companies through providing financial and accounting information for management. So that the function of a system as an information system becomes a priority for every company. AIS can help management in decision making and see the effect on the business environment on a global scale (Lestari et al. 2018). Therefore the accounting information system (AIS) must be designed produce quality and accurate information that can be accounted for. A good information system is not only used to store data electronically but also must be able to support the analysis process carried out by management (Edi. & Wahyuningrum, 2017). Measuring the success of the application of information systems is very necessary for management to find out whether the investments that have been issued provide added value to the company. Performance is a process of how the work takes place to achieve work results(Swandewi et al., 2017)..

AIS performance can be measured by three components, namely: system quality, system benefits and user satisfaction. Artanaya & Yadnyana (2016)stated that user satisfaction will increase if supported by the involvement of the user himself. It shows how easy the user is in using the information system to produce information that suits his needs. system user satisfaction shows how far users are satisfied and trust the information system provided to meet their needs. The higher the level of satisfaction of users of the accounting information system that is operated, the higher the performance of the accounting information system. End user satisfaction is a variety of attitudes that arise towards every aspect of the information system, such as user understanding and acceptance. If the people who run the organization are not satisfied with their work, this can result in their dissatisfaction which can affect the smooth running of the business.

Research on the performance of accounting information systems has been widely carried out including in research Septi (2017) getting the results that the sophistication of information technology, user participation, and the ability of users to influence positive and significant impact on the performance of accounting information systems. Alnajjar (2017)obtained the results of testing the system development process,

personal ability, organizational size has a positive relationship with AIS performance.

Research on the performance of accounting information systems has been widely carried out, but there are still inconsistencies in the results of research that has been done. Damana & Suardikha (2016)andMokodompit & Wuriasih (2017) found that there were positive and significant influences between user involvement variables in the development of AIS and AIS performance, but Sappri & Baharudin (2016) found no relationship between these variables. Elsharif (2018)found a significant relationship between user training programs and AIS performance but Yasa et al. (2018)did not find any relationship between these variables.Accounting Information System Performance can be said to be good if the information received meets user expectations by factors including personal ability, sophistication of information technology and user participation. However, in reality within the company, there are several problems, namely first, human errors often occur such as staff errors in copying and filling data. If the computerized system is adequate, while the users involved are not as expected, this is a waste of time, as well as the highly expected user capability, which is certainly needed as a support to improve the overall information system (Khaidir, 2015).

What is meant by job training is every effort to improve work performance on a particular job that is being his responsibility. Ideally the training should be designed to realize the goals of the organization, while at the same time realizing the goals of the individual workers. Sappri & Baharudin (2016)suggested that Training and Education had no significant effect on the performance of AIS, the results of the study were supported by research from Kharisma & Juliarsa (2017). Elsharif (2018)which states that Training and Education have a significant effect on the performance of the AIS.

Personal ability is an ability in a person based on experience and education and training that have been attended so that it can increase satisfaction to use the AIS that is applied by an organization. Al-dmour et al. (2017)states that the better the ability of user techniques can encourage users in the use of AIS so that it can improve the performance of the AIS. The better technical ability of the user can increase user satisfaction in using the AIS so that it can encourage users to continue to use it to help complete the work. Kharisma & Juliarsa (2017)states, user involvement is the mental and emotional involvement of people in group situations that encourage them to contribute to group goals. Participation is active involvement in the learning process, active participation leads more to the effectiveness of learning. Lahuddin et al. (2017) revealed that user involvement significantly affected the performance of AIS, this result was supported by Elsharif (2018)who presented similar results.

Accounting information systems have a very potential role in the development and provision of information as management control and assist in making a decision. Financial institutions have begun to utilize computer-based accounting information systems, one of which is the Village Credit Institution which is a financial business entity owned by Pekraman Village, where the Institute conducts operational activities in the village environment to serve the local village community. LPD aims to encourage economic development in rural communities through the provision of credit and savings in savings.

The use of AIS in LPD has a role in making it easier for employees to process data to make it more practical. The existence of an appropriate AIS will help in producing reports quickly, accurately, and relevant so that it can be useful in decision making. The use of AIS in LPD is important because Perda No. 4 of 2012 states that LPDs must apply the precautionary principle in LPD management. The precautionary principle is a factor that needs to be considered so that the LPD is able to overcome the challenges and existing problems. The precautionary principle includes regulations regarding capital adequacy, Maximum Lending Limit (BMPK), allowance for Doubtful Loan Reserves (CPRR) to cover in the event of loan losses, liquidity management, LPD health assessment system, LPD risk rating system and liabilities LPD report submission. Based on this, the effective use of AIS plays an important role in supporting the application of the precautionary principle in the management of the LPD.

According to Yasa et al. (2018)assessing the performance of an LPD requires a good and complete financial report, therefore we also need an accounting information system that is supported by computerized information technology. This means that if you want the performance of an LPD to increase it must be supported by good information system performance. So that an LPD can produce good performance, the system used should be supported by a computerized information system.

Some phenomena that occur in the South Kuta District LPD according to one of the speakers at the Village Credit Institutions Empowerment Institution (LPLPD) that there are still a number of South Kuta District LPDs that have not optimally used the accounting information system in an intregity and computerized manner, the LPD cannot keep up compete with other LPDs because the input, output, and information generated is less efficient. LPDs that have used AIS with integrity and competency can be seen from the development of LPD assets that are increasing every year because it is supported by the optimal use of information technology so that the LPD is able to compete and can be said to be quite healthy.

II.   HYPHOTHESES DEVELOPMENT

The personal ability of users of information systems is very useful and plays an important role in the development of information systems to be able to produce information to create accurate planning reports. In addition, a system will be more useful in helping activities if the person who uses the information system has the ability to operate the information system (Fani et al., 2015). The higher the personal ability of accounting information systems due to a positive relationship between the personal ability of accounting information systems with the performance of accounting information systems (Susanto & Bong, 2018). Personal ability of accounting information systems is the main influence of employee recruitment and design of accounting information systems. Wirayanti et al. (2015)concluded that personal accounting capabilities have a significant effect on the performance of accounting information systems.

H1: Personal ability has a positive effect on Accounting Information System Performance.

Theory of Technology Acceptance Model (TAM) explains that there are two factors that influence personal behavior to accept and use technology. These two factors are the usefulness and ease of using technology. Based on this theory illustrates that training in using AIS in the company is very necessary because with the training the AIS user will better understand the benefits of the AIS and easy to use the AIS application. So the existence of personal training can improve personal understanding so that personal abilities can increase. Increased personal ability can increase personal satisfaction in the use of AIS and personal can use AIS better so that the performance of AIS can increase. Rosylowati & Handayani (2018)argues that AIS performance will be higher if the training program is the main reason for the lack of information system utilization. Thus the hypothesis can be formulated as follows:

H2: System user work training has a positive effect on the performance of accounting information systems.

Theory of Technology Acceptance Model (TAM) explains that there are two factors that influence personal behavior to accept and use technology. These two factors are the usefulness and ease of using technology. Based on this theory illustrates that user involvement in using AIS in the company is very necessary because AIS provides benefits and convenience in the process of preparing reports so that with a high level of user involvement, the use of AIS will be more effective and the performance of the resulting AIS will increase, conversely the lower personal involvement in the use of AIS, the effectiveness of the use of AIS will be reduced and the performance of the resulting AIS will decrease. According to Damana & Suardikha (2016)andFitriati & Mulyani (2015)stated that the development of accounting information systems is an effective factor that influences the performance of accounting information systems. Alnajjar (2017)argues that user involvement that more often will improve the performance of AIS due to a positive relationship between user involvement in the process of developing information systems in the performance of AIS. Thus, the hypothesis can be formulated as follows:

H3: User involvement in the development of information systems has a positive effect on the performance of accounting information systems.

III.   METHODS

The population in this study were employees involved in accounting information system users in the LPD District of South Kuta. The method of determining the sample of respondents in this study uses a purposive sampling technique that is with certain criteria or considerations. The respondents in this study were determined by the criteria that the respondent is the chairman, administration, cashier and employees in the LPD who have used computer-based AIS directly, because the respondent is more competent and knows the application of computer-based AIS in the LPD. The reason for the selection of these criteria is so that the selection of respondents in this study becomes more representative, so that determined respondents who are directly involved in using AIS in the LPD. The number of samples in this study were 56 LPD employees.

The data analysis technique used in this study is multiple linear regression analysis. Multiple regression analysis is a test conducted to determine whether there is an influence of personal ability (X1), job training (X2), user involvement (X3) on the performance of accounting information systems as measured by user satisfaction (Y). The multiple linear regression model is shown in the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots ... (1)$$

Y = Performance of accounting information systems as measured by user satisfaction
α = Constant
X1 = personal ability
X2 = Job Training
X3 = User involvement

β1 = Coefficient of personal ability regression
β2 = Job training regression coefficient
β3 = regression coefficient of user involvement
e = Component error

IV.   RESULTS AND DISCUSSION

Descriptive statistical test results data which includes the minimum, maximum, mean, and standard deviation of each variable, with N which indicates the amount of data tested, amounting to 56 data. The accounting information system performance variable has a minimum value of 21 and a maximum value of 27. With an average value of 22.87 which, if divided by 7 statement items, will produce a value of 3.2. This means that the average respondent gave a score of 4 on each item statement of accounting information system performance variables. The standard deviation of this variable is 1.859, which indicates that the standard deviation of the data against its average value is 1.859.

Personal ability variable has a minimum value of 6 and a maximum value of 12. With an average of 9.08 which if divided by 3 items statement will produce a value of 3.02. This means that the average respondent gave a score of 4 on each item of this variable question of 1.455 which indicates that the standard of data storage against an average value of 1.455. Job training variables have a minimum value of 10 and a maximum value of 20. With an average value of 15.96 which if divided by 5 statement items will produce a value of 3.19. This means that on average respondents gave a score of 4 on each item of the job training variable statement. The standard deviation of this variable is 2.256 which indicates that the standard deviation of the data against its average value is 2.256.

The user involvement variable has a minimum value of 15 and a maximum value of 20. With an average value of 16.44 which if divided by 5 statement items will produce a value of 3.28. This means that on average respondents gave a score of 4 on each item statement of user involvement variables. The standard deviation of this variable is 1,650, which indicates that the standard deviation of the data against the average value is 1,650.

Table 1. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	9.588	1.583		6.056	.000
	Personal Ability	.340	.145	.266	2.346	.023
	Work training	.253	.103	.307	2.446	.018
	User Engagement	.374	.140	.332	2.680	.010

Source: Research Data, 2019

Based on the results of multiple linear regression analysis as presented in Table 1, the regression equation can be made as follows:

Y = 9.588 + 0.340 X1 + 0.253 X2 + 0.374 X3

The regression coefficient value of each independent variable has a significance value of t test less than 0.05. This shows that all independent variables have a significant effect on the dependent variable. The amount of adjusted R2 (adjusted coefficient of determination) is 0.603. This means that variations in AIS performance can be significantly influenced by personal ability variables, job training and user involvement by 60.3 percent, while the remaining 39.7 percent is explained by other factors not explained in the research model.

Table 2. Test Results F

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	118.719	3	39.573	28.819	.000[a]
	Residual	71.406	52	1.373		
	Total	190.125	55			

Source: Research Data, 2019

There is a simultaneous influence of personal ability variables, job training, and user involvement on the performance of the AIS. This means that the model can be used for further analysis or in other words the model can be used to project because the results of goodness of fit are good with a significance value of P value 0,000.

Based on the results of the analysis of the influence of personal ability on the performance of AIS obtained a significance value of 0.023 with a positive regression coefficient of 0.340.

Significance value of 0.023 <0.05 indicates that H0 is rejected and H1 is accepted. This result means that personal ability has a positive and significant effect on AIS performance.

The user's personal ability is the average education or level of experience of a person. Information system users are an important focus with regard to the effectiveness of information systems, because users of information systems know more about problems that occur in the field. The success of an information system development is not only determined by the sophistication of the system but is determined by its compatibility with the users of the system. The results of the analysis in this study indicate that personal ability has a positive and significant effect on the performance of accounting information systems. This means that the lower the level of personal ability, the level of performance of the accounting information system produced will be lower, and vice versa if the employee has high personal ability, the performance of the accounting information system produced will be higher.Hamdan (2015)found that personal information system capability is the main influence of employee recruitment and accounting information system design. The results of this study are supported by several previous studies and are consistent with the results of research conducted by Susanto & Bong (2018)and Wirayanti et al. (2015)

Based on the results of the analysis of the influence of job training on the performance of the AIS obtained a significance value of 0.018 with a positive regression coefficient of 0.253. Significance value of 0.018 <0.05 indicates that H0 is rejected and H2 is accepted. This result means that job training has a positive and significant effect on AIS performance.The existence of user training programs affect the performance of information systems. This means that the user training program affects the performance of the information system because the user training program aims to make the user use the system properly. By providing training for staff, personal abilities are better so that in running information systems and employees as brainware can improve the performance of information systems in an effort to facilitate all access to information needed for the benefit of the company. Mokodompit & Wuriasih (2017)who found the results of user training program variables on the performance of information systems. The results of this study are also supported byDiamantidis & Chatzoglou (2019), Sajjad Hosain (2019), Al-Mzary et al. (2015)who say that training has a positive effect.

Based on the results of the analysis of the influence of user involvement on the performance of the AIS obtained a significance value of 0.010 with a positive regression coefficient of 0.374. Significance value of 0.010 <0.05 indicates that H0 is rejected and H3 is accepted. This result means that user involvement has a positive and significant effect on AIS performance. The results of the analysis in this study indicate that user involvement has a positive and significant effect on the performance of accounting information systems. This study is in accordance with the findings of Rosylowati & Handayani (2018)and Damana & Suardikha (2016) who found that user involvement had positive and significant effects .

V. CONCLUSION

The research conducted is expected to contribute to the influence of personal ability, user involvement, training on the performance of accounting information systems. Hypothesis test results in this study found that personal ability, user involvement, and training are able to influence the performance of accounting information systems, so that these variables can be maintained as independent variables.This research has implications for the LPD of south Kuta District as considerations and knowledge about the performance of the accounting information system and the factors that influence it. LPDs in the South Kuta District can evaluate the training that has or will be given, then improve the personal abilities of their employees and also increase the involvement of employees in using the accounting information system, because this can affect the increase in the accounting information system in the LPD in the South Kuta District.

REFERENCES

[1] Fitriati, A., & Mulyani, S. (2015). Factors that affect accounting information system success and its implication on accounting information quality. *Asian Journal of Information Technology*, *14*(5), 154–161. https://doi.org/10.3923/ajit.2015.154.161

[2] Medina-Quintero, J. M., Mora, A., & Abrego, D. (2015). Enterprise technology in support for accounting information systems. an innovation and productivity approach. *Journal of Information Systems and Technology Management*, *12*(1), 29–44. https://doi.org/10.4301/s1807-17752015000100002

[3] Lestari, R., Sofianty, D., Sukarmanto, E., & Nurleli. (2018). The Implementation of Good Corporate Governance: Required Quality of Management Accounting Information System? (Empirical Evidence on Sharia Banking Institutions in Bandung City, Indonesia). *KnE Social Sciences*, *3*(10), 514–522. https://doi.org/10.18502/kss.v3i10.3400

[4] Swandewi, L. P., Ariyanto, D., & Dewi, L. G. K. (2017). Kepuasan Pengguna Sistem Informasi Akuntansi Pada Lembaga Perkreditan Desa di Kabupaten Buleleng. *E-Jurnal Akuntansi Universitas*

Udayana, *19*(3), 1803–1831.

[5] Edi., E. A., & Wahyuningrum. (2017). Manfaat Sistem Informasi Akuntansi Untuk Efektivitas Keuangan, Manajemen, dan Organisasi. *Jurnal Benefita*, *2*(2), 110–121.

[6] Artanaya, P., & Yadnyana, I. (2016). Pengaruh Partisipasi Pemakai Terhadap Kinerja Sistem Informasi Akuntansi Dengan Kemampuan Pemakai Sebagai Variabel Moderasi. *E-Jurnal Akuntansi*, *15*(2), 1482–1509.

[7] Septi, R. M. (2017). Pengaruh Kecanggihan Teknologi Informasi, Partisipasi Pengguna, dan Kemampuan Pengguna Terhadap Kinerja Sistem Informasi Akuntansi Pada PT PLN (Persero) Area Bali Utara (Kantor Pusat). *Jurnal Akuntansi Universitas Pendidikan*, *6*(1), 1–10.

[8] Alnajjar, M. I. M. (2017). Impact of Accounting Information System on Organizational Performance: A Study of SMEs in the UAE. *Global Review of Accounting and Finance*, *8*(2), 20–38. https://doi.org/10.21102/graf.2017.09.82.02

[9] Damana, A. A., & Suardikha, I. S. (2016). Pengaruh Keterlibatan Pemakai, Pelatihan, Ukuran Organisasi Dan Keahlian Pemakai Terhadap Kinerja Sistem Informasi. *E-Jurnal Akuntansi*, *14*(2), 1452–1480.

[10] Mokodompit, M. P., & Wuriasih, A. (2017). The Quality of Accounting Information System: a Case of Regional Public Hospital Manokwari. *Research Gate*, *20*(2), 275. https://doi.org/10.24914/jeb.v20i2.696

[11] Sappri, M. M., & Baharudin, A. S. (2016). The moderating effect of user involvement on user satisfaction enablers of human resource management system. *Journal of Theoretical and Applied Information Technology*, *90*(2), 124–141.

[12] Elsharif, T. A. (2018). The Impact of Accountants Participation in Development for Computerized Accounting Information Systems on the Success of these Systems' Performance. *OALib*, *05*(11), 1–16. https://doi.org/10.4236/oalib.1104995

[13] Yasa, I. B. A., Parnata, I. K., & Susilawati, N. L. N. A. S. (2018). Analytical review based on statistics on good and poor financial performance of LPD in Bangli regency. *Journal of Physics: Conference Series*, *953*(1), 1–20. https://doi.org/10.1088/1742-6596/953/1/012083

[14] Khaidir. (2015). Analisis Faktor-Faktor yang Mempengaruhi Kinerja Sistem Informasi Akuntansi pada Bank Rakyat Indonesia Kantor Cabang Bengkulu. *Artikel Fakultas Ekonomi Universitas Dehasen Bengkulu*, *1*(1), 1–20.

[15] Kharisma, I. A. M., & Juliarsa, G. (2017). Pengaruh Keterlibatan Pemakai, Kemampuan Pemakai, Pelatihan Dan Pendidikan Pemakai Terhadap Kinerja Sistem Informasi Akuntansi. *E-Jurnal Akuntansi Universitas Udayana*, *19*(3), 2527–2555.

[16] Al-dmour, A., Al-Fawaz, K. M., Al-dmour, R., & Allozi, N. M. (2017). Accounting Information System and Its Role on Business Performance: A Theoretical Study. *Journal of Management and Strategy*, *8*(4), 79. https://doi.org/10.5430/jms.v8n4p79

[17] Lahuddin, H., Modding, H. B., Semmaila, H. B., & Lamo, H. M. (2017). Effect of management support and user participation on implementation of information systems success and undergraduate programs performance. *The International Journal of Engineering and Science (IJES)*, *6*(12), 82–96. https://doi.org/10.9790/1813-0612018296

[18] Fani, L. N. Y., Surya, D. N. A., & Purnamawati, I. G. A. (2015). Pengaruh Kecanggihan Teknologi Informasi, Kemampuan Teknik Pemakai, dan Dukungan Manajemen Puncak Terhadap Kinerja Sistem Informasi Akuntansi Studi Empiris pada PT PLN (Persero) Area Bali Utara (Kantor Pusat). *Jurnal Akuntansi*, *2*(3), 72.

[19] Wirayanti, P. M., Werastuti, D. N. S., & Sujana, E. (2015). Pengaruh Partisipasi Pemakai Sistem Informasi, Kemampuan Pemakai Sistem Informasi, Ukuran Organisasi, Program Pelatihan Dan Pendidikan Terhadap Kinerja Sistem Informasi Akuntansi Dengan Kompleksitas. *Jurnal Akunatansi*, *3*(1), 1–11.

[20] Rosylowati, R., & Handayani, D. C. (2018). Pengaruh Keterlibatan Pengguna Dalam Pengembangan Personal Terhadap Kinerja Sistem Informasi Akuntansi (Studi Kasus pada RS . PKU Muhammadiyah Surakarta). *Seminar Nasional Dan The 4th Call for Syariah Paper*, *1*(2), 338–352.

[21] Hamdan, M. W. (2015). the Impact of Accounting Information Systems (Ais) Development Life Cycle on Its Effectiveness and Critical Success Factors. *European Scientific Journal, ESJ*, *8*(6), 19–32. Retrieved from http://eujournal.org/index.php/esj/article/view/98

[22] Susanto, & Bong, M. (2018). The quality of accounting information system and its impact on the quality of accounting information: User ability and top management support. *Journal of Engineering and Applied Sciences*, *13*(2), 384–387.

[23] Diamantidis, A. D., & Chatzoglou, P. (2019). Factors affecting employee performance: an empirical approach. *International Journal of Productivity and Performance Management*, *68*(1), 171–193. https://doi.org/10.1108/IJPPM-01-2018-0012

[24] Sajjad Hosain, M. (2019). The Impact of Accounting Information System on Organizational

Performance: Evidence from Bangladeshi Small & Medium Enterprises. *Journal of Asian Business Strategy*, *9*(2), 133–147. https://doi.org/10.18488/journal.1006.2019.92.133.147

[25]   Al-Mzary, M. M. M., Al-rifai, A. D. ., & Al-Momany, M. O. E. (2015). Training and its impact on the performance of employees at Jordanian universities from the perspective of employees : The case of Yarmouk University. *Journal of Education and Practice*, *6*(32), 128–140. https://doi.org/http://iiste.org/Journals/index.php/JEP