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FACTORS IMPACT ACCOUNTING INFORMATION SYSTEM PERFORMANCE

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ABSTRACT: This study aims to examine and analyze the effect of user participation, personal technical skills, user education and training, and top management support on the performance of accounting information systems. The population in this study were all employees at the company PT. PLN (Persero) Denpasar City Distribution Bali, as many as 190 people. The sample selection method used is purposive sampling method. Research respondents were 77 respondents. The data analysis technique used is multiple linear regression analysis technique. The results of this study indicate that user participation, personal technical ability, user education and training and top management support have a positive effect on the performance of SIA at PT PLN (Persero) Denpasar City Bali Distribution, and the results of the study are able to support the theory used in this study, namely Technology Acceptance Model (TAM)

Keywords: User Participation, Personal Technical Skills, Education and Training, Management Support, AIS Performance

I.   INTRODUCTION

Computer-based accounting information systems have now been implemented by various organizations and companies in managing their financial aspects to support the need for accounting information that is accurate, relevant, reliable, timely, clear, consistent and can be used as comparison material. The success of a system can be related to the performance of the system. Performance is a description of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, vision and mission of the organization contained in the strategic planning of an organization (Sulistiyowati, & Purwanugraha, 2006).

The success of an information system includes six aspects, namely: system quality, information quality, usage, user satisfaction, individual impact, and organizational impact (DeLone & McLean, 1992). This study replicates the DeLone model, where this study measures the performance of accounting information systems in terms of user satisfaction. Aspect of user satisfaction is an aspect that measures the response of the use of the output of an information system. Komara, (2010) measures the performance of accounting information from the user side by dividing the performance of the accounting information system into two parts, namely user accounting information satisfaction and user accounting information system usage as a substitute. accounting information system performance variables. The management of financial aspects that utilize SIA is also applied to companies engaged in state-owned electricity, namely PT. PLN (Persero).

In the process, the SIA involves several supporting elements, two of which are people and the equipment used to operate the AIS which consists of hardware and software. The role of humans in operating AIS is important and very effective for improving AIS performance (Sarokolaei et al., 2012). The role of an individual in operating an AIS can be reflected in several factors, including: user participation, personal technical skills, user education and training and top management support.

The participation of information system users is also necessary in running an accounting information system, because users are directly related to the system. Users must also be able to operate the system as needed. In general, to run an information system is done through three stages, namely: system analysis, system design and system implementation. With the participation of users during the implementation of the system, it is expected to produce a quality system and be able to overcome the constraints as expected by the user, so that it will improve the performance of the accounting information system. If there is no user participation in implementing the system, it can make it difficult for users to use the system (Astina, 2018: 3).

Personal technical ability is an ability in a person based on experience as well as education and training that has been followed so that it can increase his satisfaction to use AIS implemented by an organization (Kameswara, 2013). Hary (2014) states that the better the user's technical ability can encourage users to use AIS so as to improve AIS performance.

Education and training is a process of developing resources, namely increasing personal skills, knowledge, and attitudes. Education is a learning process that aims to improve the theoretical nature, while training is the application of knowledge and improvement of practical skills (Elfina, 2007). To improve the user's ability and understanding of the accounting information system, education and training programs are needed so that users will be able to use the information system well and can increase the sense of satisfaction with the company's accounting information system. If users of computer-based accounting information systems are increasingly educated and trained to utilize computerized systems, they will feel satisfaction with the use of computer-based accounting information systems (Astina, 2018: 2). Apart from the employee side, good SIA performance will be easier to achieve if management also participates in running SIA.

Handayani, (2010) suggests that there are internal organizational factors that influence the use of information systems, including management support, namely the general level of support provided by top management in an organization. Top management support includes setting goals or assessing goals, evaluating proposed information system development projects, defining the information and processes needed, conducting review programs and planning information systems development (Meiryani, 2014). Ruhul Fitrios, (2016), states that top management support is an important factor to help the success of operational managers to implement accounting information systems. If not, then the implementation of the information system will fail. In line with the theory of Bodnar and Hopwood (2010: 29) which states that one of the factors that influence the application of accounting information systems is top management support. The more top management supports and participates in the planning process of accounting information system development, the more it shows the seriousness of management in assisting and supporting subordinates in the operation of the AIS. The existence of direct or indirect communication from top management to employees can indirectly encourage employees to be better in the process of operating the SIA (Choe, 1996).

The selection of the independent variables of user participation, personal technical ability, user education and training as well as top management support is based on the amount of human involvement in operating the SIA implemented at PLN. Where user participation, personal technical capabilities and user education and training are hard skills that require users SIA to be able to master the application of computer-based AIS within the company. Likewise, with top management support, the performance of accounting information systems will not run optimally if there is a lack of support from top management, for example, such as the lack of training and procurement of the latest technologies. Improving SIA performance will be difficult to achieve if these two factors do not go hand in hand.

II.   LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

The participation of users is very influential on the growth of the company's development. The good and bad performance of an information system can be seen from the satisfaction of users of the information system itself (Ratnasih et al., 2017). According to TAM acceptance of the use of information systems is determined by two beliefs, namely perceived usefulness and ease of use. This is related to the performance of AIS in a company, namely the perception of this technology acceptance model is that if the use of the system is more useful and easy, then users will participate in operating the system effectively so as to improve the performance of AIS (Imbri, 2014). This proves that the higher user participation will improve the performance of accounting information systems, due to a positive relationship between user participation in the process of developing information systems and accounting information system performance (Jen, 2002).

This statement is in accordance with previous research conducted by Suroto (2017) and Yunita (2014) which state that user participation has a significant positive effect on the performance of accounting information systems.

H1: User participation has a positive effect on AIS performance.

Personal technical ability is the ability to use in completing tasks. (Jogiyanto, 2007) states that the level of personal technical ability is also influenced by organizational support. According to TAM acceptance of the use of information systems is determined by two beliefs, namely perceived usefulness and ease of use. This is related to the performance of AIS in a company, namely, the higher the personal technical ability of the information system owned by the user, the more user understands and is easier to operate the information system, in this case the AIS is used so that users increasingly use the existing AIS in completing their tasks. and can improve the performance of the AIS used.

According to research conducted by Gustiyan (2014) and Varidah (2017) said that the technical ability of users has a positive effect on the performance of accounting information systems. Jen (2002) argues that the higher the personal technical ability of accounting information systems, the higher the performance of accounting information systems. Therefore, there is a positive relationship between the capabilities of the AIS personnel and the use of the system itself.

H2: Personal technical ability has a positive effect on AIS performance

Education is a learning process that aims to improve the theoretical nature, while training is the application of knowledge and improvement of practical skills (Elfina, 2007). With training and education programs, users can gain the ability to identify their information requirements and the seriousness and limitations of information systems and this capability can lead to improved performance (Rivaningrum, 2015). According to TAM, acceptance of the use of information systems is determined by two beliefs, namely perceived usefulness and ease of use. This is related to the performance of AIS in a company, namely if users of computer-based accounting information systems are increasingly educated and trained to utilize accounting information systems in companies, they will feel satisfaction with the use of accounting information systems and then have an impact on supporting the improvement of AIS performance which is operated in the company. .

According to research by Yunita (2014) and Gustiyan (2014) said that user education and training had a positive effect on accounting information systems. Anggarini (2012) argues that training and education programs for users can improve the ability to identify their information requirements, the seriousness and limitations of AIS so that user training and education programs can improve the performance of accounting information systems. Based on the description above, the following hypothesis can be formulated:
H3: User education and training have a positive effect on AIS performance

Top management support is very important in determining the performance of information systems in organizations (Igbaria et al., 1997). Schwalbe (2010) suggests that top management is the main support in the implementation of information systems. This is very important because information systems require adequate resources and visibility of system implementation.

According to TAM acceptance of the use of information systems is determined by two beliefs, namely perceived usefulness and ease of use. This relates to the performance of AIS in a company, namely the perception of this technology acceptance model is that if the data in the AIS is easy to use and accessible to users, it will be useful in making decisions for top management. Daft & Marcic (2013) stated that top management support contributes to the success of SIA Performance.
According to research conducted by Yunita (2014) and Witra (2017) said that top management support has a positive effect on the performance of accounting information systems. In addition, Antari, et al (2015), Anggadini (2015), Perbarini & Juliarsa (2012), and Dharmawan & Ardianto (2017) concluded that top management support has a positive and significant effect on AIS performance. Based on the description above, the following hypothesis can be formulated:
H4: Top management support has a positive effect on SIA performance.

III.   METHODS

The location for this research is PT PLN (Persero) Denpasar City Distribution Bali which is located on Jl. First Lieutenant Tantular Dangin Puri Kelod, Denpasar. The population in this study were all employees at the company PT. PLN (Persero) Denpasar City Bali Distribution, which is 190 people. The sampling used in this study is a non-probability sampling method using purposive sampling technique, in this study the considerations used as the basis for determining the sample are employees who use information systems so that the total sample size is 77 people which are divided from: 27 employees in the commercial , 26 employees in the financial sector, 16 employees in the HR field, and 8 employees in the planning field. This aims to obtain more relevant answers so as to provide a true view of the performance of SIA operated in the workplace.
The data analysis technique used is multiple linear regression analysis. In this analysis, the Statistical Package for Social Science (SPSS) 23 program package is used to provide a description of the results of the study regarding respondents' perceptions.

IV.   RESULTS AND DISCUSSION

Multiple Linear Regression Analysis Results

Multiple linear regression analysis aims to measure the strength of the relationship between two or more variables, also shows the direction of the relationship between the independent variables, namely user participation (X1), user technical ability (X2), user training and education (X3), top management support (X4), with the dependent variable being the performance of the accounting information system (Y). The test results can be seen in Table 1.

Table 1.
Multiple Linear Regression Analysis Results

		B		Std. Error	Beta		t	Sig
	(Constant)		-5,124	4,301			-1,191	0,237
	X1	0,366		0,107	0,340		3,417	0,001
1	X2	0,357		0,117	0,300		3,046	0,003

		0,275	0,083		0,319	3,299	0,002
X3							
X4		0,183	0,082		0,216	2,215	0,003
Adjusted R$_{square}$: 0,336 F$_{value}$:10,599							
SigF$_{value}$:0,000							

Primary Data, 2021

Based on the results of the regression analysis as presented in Table 1, the resulting regression equation is as follows.

$Y = - 5.124 + 0.366X1 + 0.357X2 + 0.275X3 + 0.183X4$

The Effect of user participation on accounting information system performance

Based on the test results shown in Table 1, it is known that the effect of personal technical ability on accounting information system performance has a significance level of 0.001 which means it is significant because it is below the significance value of 0.05 so it can be concluded that the first hypothesis is accepted. This shows that user participation has a positive and significant effect on the performance of accounting information systems.

User participation in running an information system is an important factor that influences the success of a system. The existence of user participation in running the accounting information system is expected to increase the acceptance of the system by users, namely by developing realistic expectations of the system's capabilities and resolving conflicts around the problem of system planning for the information developed. This proves that the higher user participation will improve the performance of accounting information systems, due to a positive relationship between user participation in the process of developing information systems with accounting information system performance (Jen, 2002).

The results of this study are also in accordance with the Technology Acceptance Model (TAM). This theory explains that the more individuals feel the benefits provided by the use of AIS, the individual will accept and use the AIS. A good and designed system will not produce good accounting information system performance if the parties participating in the use of the system are not able to adapt to the system. Therefore, user participation will have a direct effect on the performance of SIA and if the intensity of user participation is higher, the performance of the accounting information system will increase at PT PLN (Persero) Denpasar City, Bali Distribution. The results of this study are consistent with research from Suroto (2017) and Yunita (2014) which show that user participation has a significant positive effect on the performance of accounting information systems.

The effect of personal technical skills on the performance of accounting information systems

Based on the test results shown in Table 1, it is known that the influence of personal technical ability on accounting information system performance has a significance level of 0.003 which means it is significant because it is below the significance value of 0.05 so it can be concluded that the second hypothesis is accepted. This shows that the ability of personal techniques has a positive and significant effect on the performance of accounting information systems. The higher the level of personal technical ability, the performance of the information system will increase, on the contrary, the lower the level of personal technical ability, the performance of the accounting information system will decrease. These results prove that if an employee has good personal technical skills (has knowledge of accounting information systems, regularly attends training and is proficient in operating computers) will be able to minimize the occurrence of errors or failures of information systems in providing the information needed so that it will improve the performance of the accounting information system

The results of this study are also in accordance with the Technology Acceptance Model (TAM). This theory explains that the more individuals feel the benefits provided by the use of AIS, the individual will accept and use the AIS. Employees who have good personal technical skills believe that the system used is very easy to operate without requiring hard effort, this is because the employee already knows the ability of the system used to complete his work easily and faster according to the goals to be achieved. In addition, in recruiting prospective company employees, the management needs to be careful in paying attention to new workers in order to take into account more experience and abilities in operating information systems, because if employees have more experience and abilities in operating AIS, it will certainly support the company's performance improvement.

The results of this study are in accordance with the results of research conducted by Gustiyan (2014) which states that personal technical ability has a significant effect on AIS performance. The results of this study are also reinforced by the results of research conducted by Rahmawati & Pratomo (2015) and Krisnawati &Suartana (2017) which show that there is a positive relationship between personal technical ability and accounting information system performance.

The Effect of user education and training on accounting information system performance

Based on the test results shown in Table 1, it is known that the effect of user education and training on the performance of accounting information systems has a significance level of 0.002, which is significant because it is below the significance value of 0.05, so it can be concluded that the third hypothesis is accepted. This shows that user education and training has a positive and significant effect on the performance of accounting information systems.

The results of this study are also in accordance with the Technology Acceptance Model (TAM). This theory explains that the more individuals feel the benefits provided by the use of information system technology, the individual will accept and use the information system technology. With training and education programs, users can gain the ability to identify their information requirements and the seriousness and limitations of information systems and this capability can lead to improved performance (Rivaningrum, 2015). In addition, if users of computer-based accounting information systems are increasingly educated and trained to utilize computerized systems, they will feel satisfied with the use of computer-based accounting information systems (Astina, 2018: 2).

The results of this study are also supported by research from Yunita (2014) and Gustiyan (2014) which say that user education and training have a positive effect on AIS performance. Anggarini (2012) argues that training and education programs for users can improve the ability to identify their information requirements, the seriousness and limitations of AIS so that user training and education programs can improve AIS performance.

The Effect of top management support on accounting information system performance

Based on the test results shown in Table 1, it is known that the effect of top management support on the performance of accounting information systems has a significance level of 0.003 which means it is significant because it is below the significance value of 0.05 so it can be concluded that the second hypothesis is accepted. This shows that top management support has a positive and significant effect on the performance of accounting information systems.

The results of this study prove that top management support and accounting information system performance are directly proportional. Top management has the authority to control and be authorized in decision making, which is a source of strength for a superior to further optimize the existing system. The higher the top management support (support in the planning and development process of accounting information systems), the performance of accounting information systems will also increase.

The results of this study are also in accordance with the Technology Acceptance Model (TAM). This theory explains that the more individuals feel the benefits provided by the use of information system technology, the individual will accept and use the information system technology. the use of the system which will make it easier for employees to operate it, so that if the system is easy to use it will have an impact on improving the performance of a more optimal SIA.

The results of this study are in accordance with the results of research conducted by Perbarini & Juliarsa (2012) which states that top management support has a positive effect on the performance of accounting information systems. Consistent results were obtained in research conducted by Septianingrum (2014), Antari et al., (2015), Anggadini (2015), and Dharmawan & Ardianto (2017) which stated that top management support had a positive and significant effect on information system performance. accounting.

Coefficient of Determination(R^2)

The coefficient of determination used in the regression analysis is the value of Adjusted R^2. The value of the coefficient of determination is indicated by the value of Adjusted R square (R2) is 0.336. These results mean that the effect of user participation variables, personal technical skills, user training & education, and top management support on accounting information system performance is 33.6% and the remaining 66.4% is influenced by other factors not tested in this study.

Model Feasibility Test (F Test)

The feasibility test of the model was carried out with the F test which aims to test whether all the independent variables included in the model have a simultaneous (simultaneous) effect on the dependent variable. Based on the results of data processing with the Statistical Package for Social Science (SPSS) program, the significance value of F = 0.000 <alpha = 0.05. This means that the model used in this study is feasible or the independent variable and the moderating variable is able to explain the dependent variable.

V.　　CONCLUSION

This study resulted in conclusions regarding user participation, personal technical skills, user education and training, and top management support that have a positive effect on the performance of accounting information systems. The results of this study support the TAM theory which explains that the behavior of using information technology begins with the perception of benefits and perceptions of convenience. Perception of

benefits is an advantage that employees believe can be obtained when using information technology. Another factor is the perception of convenience which refers to the employee's belief that the information technology system to be used is not troublesome or does not require great effort when used. Seeing the benefits that will arise and accompanied by good personal technical skills as well as education and training intensively carried out then supported by management through the provision of training so that employees will find it easier to operate information technology systems causing employees to want to use technology-based information systems to support their performance. This research is expected to be able to make a positive contribution to all parties, especially as input in the consideration of decision making by the management at PT. PLN (Persero) Denpasar City Bali Distribution in order to be able to minimize the occurrence of a decline in the performance of accounting information systems, and it is hoped that by doing this research the company can pay attention to factors that can affect the performance of accounting information systems.

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