FACTORS AFFECTING THE PERFORMANCE OF ACCOUNTING INFORMATION SYSTEM IN PT. AGUNG AUTOMALL

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Abstract: The purpose of this study is to determine (1) the effect of user involvement in the development of accounting information systems, (2) top management support, (3) personal technical skills, (4) education and training programs, and (5) organizational size on the performance of accounting information systems. This research was conducted on employees of PT. Agung Automall Jakarta. This research uses quantitative methods. This study uses a comparative approach which is a type of research that seeks to know the cause and effect relationship between the dependent variable with the independent variable and test the existing hypothesis. Based on data analysis, it can be concluded that management support, education and training programs, and organizational size have a positive influence on the performance of accounting information systems. While user involvement in the development of the system, and the ability of personal techniques have no significant effect on the performance of accounting information systems.

Keywords: Performance of accounting information systems, User involvement in development, top management support, personal technical skills, education and training programs, organizational size.

Abstrak: *Tujuan dari penelitian ini adalah untuk mengetahui (1) pengaruh keterlibatan pengguna dalam perkembangan sistem informasi akuntansi, (2) dukungan manajemen puncak, (3) kemampuan teknik personal, (4) program pendidikan dan pelatihan, dan (5) ukuran organisasi terhadap kinerja sistem informasi akuntansi. Penelitian ini dilakukan pada karyawan pengguna sistem informasi PT. Agung Automall Jakarta. Penelitian ini menggunakan metode kuantitatif. Penelitian ini menggunakan pendekatan komparatif yaitu tipe penelitian yang mencari tahu hubungan sebab dan akibat antara variabel terikat dengan variabel bebas dan menguji hipotesis yang ada. Berdasarkan analisis data dapat disimpulkan bahwa dukungan manajemen, program pendidikan dan pelatihan, serta ukuran organisasi memiliki pengaruh positif terhadap kinerja sistem informasi akuntansi. Sedangkan keterlibatan pengguna dalam perkembangan sistem, dan kemampuan teknik personal tidak berpengaruh signifikan terhadap kinerja sistem informasi akuntansi.*

Kata Kunci: Kinerja sistem informasi akuntansi, Keterlibatan pengguna dalam perkembangan sia, dukungan manajemen puncak, kemampuan teknik personal sia, program pendidikan dan pelatihan, ukuran organisasi.

INTRODUCTION

The development of information technology from time to time was very fast. The number of facilities created by the development of information technology has a direct impact on the company's activities. The impact of developments in information technology that has occurred has helped improve accounting information systems. Accounting information systems are widely used by companies to carry out company operational activities to assist in achieving company goals. Accounting Information Systems can be defined as a collection (integration) of sub-systems / components both physical and non-physical which are interconnected and work together harmoniously with each other to process transaction data related to financial issues into financial information (Azhar Susanto: 2013). An organization, entity, or company, of course, must have a good accounting information system to avoid various kinds of irregularities or mistakes. With the existence of a good accounting information system and employees who can use the accounting information system effectively will anticipate deviations that may occur. Employees often deviate from the procedures for using the accounting system which results in discrepancies in financial statements. In addition, a lot of work and piling up can also disrupt employee concentration. This is why it is necessary to pay attention to employee performance in using the accounting information system.   The use of accounting information systems has developed very rapidly, for example in the modern era like today many accounting information systems used in everyday life, for example in the use of electronic money (e-money) are widely used in the sales system to make the payment process easier. The use of a good accounting information system certainly supports company performance and can reduce errors that occur. To find out whether the system being developed is successful or not, effective or even ineffective, it is necessary to measure the performance of the information system.

According to Saebani (2017) Accounting Information System Performance, is the ability of the system according to its function in producing the information needed to achieve certain goals that can be seen through the satisfaction of users of accounting information systems and from users of the accounting information system itself. Meanwhile, the objectives in the preparation of an information system include providing information for the management of financial activities, improving the information generated by the existing systems, both regarding the quality, accuracy of presentation and the structure of the information. In addition, the purpose of accounting information systems is to improve the reliability level

(reability) of accounting information and to provide complete records of the accountability and protection of agency financial assets (internal control) (Mulyadi, 2008).

PT Agung Automall is a company engaged in the sale of cars, spare parts and service. This company has a strong commitment to prioritizing customer satisfaction. To achieve this goal, PT. Agung Automall develops information systems for users. The success of the accounting information system can run well, if the system received meets the expectations of system users. Most of the accounting information systems at PT Agung Automall are computerized but have not been maximally used. The management of PT Agung Automall has developed an accounting information system that is better than manual processing, with the aim of being easy to run by its users. Based on the background of the problems that have been stated, this study takes the title "FACTORS AFFECTING THE PERFORMANCE OF ACCOUNTING INFORMATION SYSTEMS AT PT AGUNG AUTOMALL".

LITERATURE REVIEW

Accounting Information System Performance defines performance as something that is achieved or performance that is shown. Meanwhile, according to Ryan (2015) performance is a process carried out and the results achieved by an organization in providing services and products to customers. According to Saebani (2017) Accounting Information System Performance, is the ability of the system according to its function in producing the information needed to achieve certain goals that can be seen through the satisfaction of users of accounting information systems and from users of the accounting information system itself.

Factors Affecting Accounting Information System (AIS)

a. User Engagement in SIA Development

User involvement in the development of AIS can be interpreted as a form of mental and emotional involvement of employees in group situations that encourage them to contribute to group goals and take responsibility for the development of SIA. No matter how sophisticated the information system is, if the system design does not pay attention to the human factor of the user, it can be ascertained that some obstacles occur due to incompatibilities between user systems. Accounting information system users are considered as people who understand the ins and outs of the accounting information system they use. Users of the system must experience various technical and non-technical obstacles. Therefore, users must be involved in the process of developing a system. The

existence of user participation in the development of AIS can be interpreted as a form of mental and emotional involvement of employees in group situations that encourage them to contribute to group goals and take responsibility for developing AIS.

b. Top Management Support

Top management has a big share in how the information system will be directed. In addition, the section leader is also tasked with disseminating the development of the information system used, so that it will motivate users to participate in system development for the success of a system. The form of top management support is in the form of commitment and company support in the form of all the resources needed to do something in the company. Because of this, top management support is vital when it comes to running something within the company. Regarding the existing AIS within the company, top management support is a very important factor. Top management support for the AIS can be seen at all stages from the creation, implementation and maintenance of the AIS. In addition, support from management for system development also has a role in measuring system performance. Because so far, the management has used the system to make decisions that will later be determined. System development is an integrated part of corporate planning which is recognized by top management, therefore development is also required to be in line with corporate planning, so as to support corporate goals to be achieved. So it can be concluded that top management must have a great commitment in executing the company's progress in this digital era by building intellectual capacity in organizations by focusing on developing human resources, such as being able to share ideas and information and think more innovatively in their performance, especially in systems. accounting information.

c. Personal Engineering Skills for Accounting Information Systems

Information system personal technical ability is the user's ability to use an information system in completing their tasks. The higher the personal technical skills of the information system the user has, the more familiar the user is with the information system, in this case the AIS being used. So that users increasingly use existing AIS in completing their tasks and can increase user satisfaction with the AIS used by the company. According to Kameswara (2013) Personal technical ability is an ability in a person based on experience and education and training that has been attended so that it can increase their satisfaction in using SIA applied by an organization. So it can be concluded that the better the technical ability of the user can increase user satisfaction in using AIS so that it can encourage users to continue to use it to help complete their work.

d. User Education and Training Program

   The user training program is a series of activities that aim to provide or add to the abilities a person needs in completing their work. The training program provided by the company can provide an ability to users so that users can complete all the tasks they have so that training can improve employee personal abilities. The ability and expertise of an employee is very much determined and influenced by the formal education that has been taken. The low level of education (SD-SMU) of employees means that their knowledge of accounting information systems will also be low when compared with the high level of formal education (college) employees. Employees with higher education are certain to have more control over a good accounting information system, if supported by an educational background in accounting and computer-based accounting information systems. In addition, the purpose of holding this user education and training program is to make users feel more satisfied and will use a system that is has been controlled well and smoothly. So that it can help in completing work, (Soegiharto, 2001).

e. Organization Size

   The size of the company organization which is getting bigger and supported by greater resources will produce a better information system so that users will feel satisfied to use existing accounting information systems and will more often use the systems implemented in the company. If the resources are insufficient, it will allow the system designer to be unable to adequately follow normal development procedures, thereby increasing the risk of system failure. This means that the larger the size of the organization and supported by more adequate resources, will increase user satisfaction and system usage in a company. However, if the resources are not sufficient, it will increase the risk of system failure.

Research Hypothesis

   According to Ajeng (2015) states that user involvement in the development of accounting information systems has a positive effect on the performance of the accounting information system at Saras Husada Hospital Purworejo. User involvement in system development at Saras Husada Purworejo Hospital is in the high category, with the lowest average shown by the KPPS1 indicator, namely the level of participation in system development.

   H1: There is an effect of user involvement in the development of accounting information systems on the performance of the accounting information system.

According to Ajeng (2015), top management support has a positive influence on the performance of the accounting information system at Saras Husada Purworejo Hospital. Top management is included in the high category with the lowest average shown by the DMP1 indicator, namely the top management is proficient in using computers.

H2: There is an effect of top management support on the performance of the accounting information system.

Praptiningsih (2019) states that there is a positive relationship between the personal technical capabilities of the accounting information system and the performance of the accounting information system, where if the higher the personal technique skills of the accounting information system, the greater the performance figures of the accounting information system in the company.

H3: There is an effect of the personal technique skills of accounting information systems on the performance of accounting information systems.

According to Ajeng's Research (2015) states that there is a positive influence between user education and training programs on the performance of the accounting information system. The user education and training program at Saras Husada Purworejo Hospital is in the high category, with the lowest average shown by the PPP1 indicator, namely the company has training and education programs on how to use the system.

H4: There is an effect of user education and training programs on the performance of the accounting information system.

Praptiningsih (2019) stated in his research that the organizational size factor had no significant effect on the performance of the accounting information system. This can occur because the size of the company as seen from the number of employees and the number of company assets, has no effect on user satisfaction of the accounting system. The wider the size of the employee's organization at work and the more assets owned does not guarantee the higher the employee's career.

H5: There is an effect of organizational size on the performance of the accounting information system.

Research Paradigm

Based on the above framework of thinking, the following research paradigm can be arranged as follow
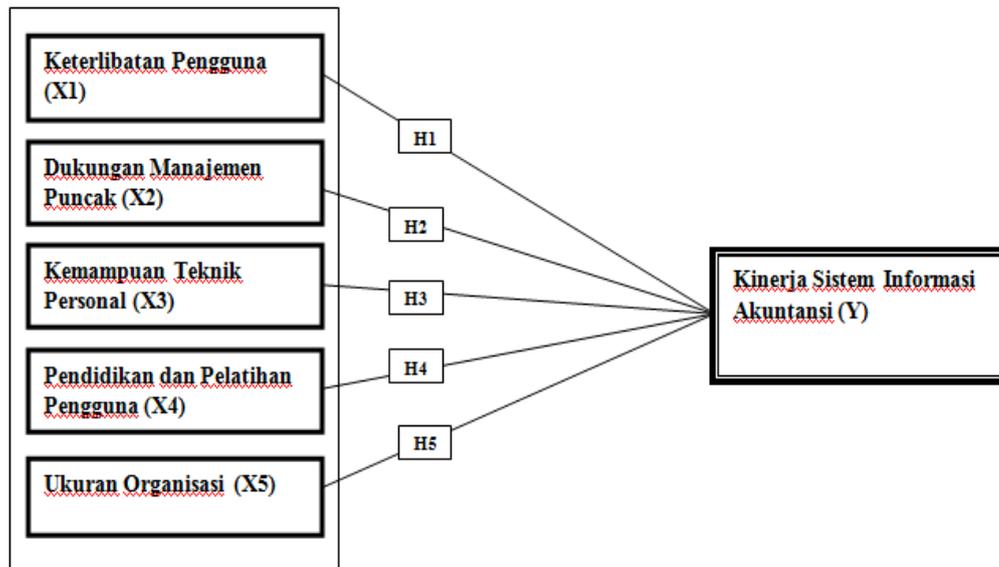
Figure 1: Research Chart

RESEARCH METHODOLOGY

The research category used in this research is quantitative research with a comparative approach. This study uses a comparative approach, which is a type of research that seeks to determine the cause and effect relationship between the dependent variable and the independent variable and to test the existing hypothesis. The population in this study were employees of PT Agung Automall who used the Agung Toyota Integrated System (ATIS) Information System. The sample uses a purposive sampling technique, a sampling technique with certain considerations to achieve certain goals. Respondents in this research include staff employees, supervisors, and coordinators at Agung Automall HO Jakarta. The technique used to collect data in this study using a questionnaire. The questionnaire is a data collection technique that is done by giving a set of questions and written statements to the respondent to answer. The questionnaire was given to respondents via the internet using Google Form. Measurement of variables in this study using a label scale with five answers given a score, namely, strongly disagree (STS), disagree (TS), neutral (N), agree (S), and strongly agree (SS).

RESULT AND DISCUSSION

based on the data obtained, and has been tested for validity and reliability, the results of multiple linear tests are as follows:

Table 1: Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients (B)	t	Sig.
1	Constant	-4,114	-0,843	0,402
	KETERLIBATAN (INVOLVEMENT)	0,273	1,111	0,270
	DUKUNGAN (SUPPORT)	0,561	2,864	0,005
	KEMAMPUAN (ABILITY)	0,378	1,575	0,120
	PENDIDIKAN (EDUCATIONAL BACKGROUND)	0,741	3,954	0,000
	UKURAN (SIZE)	1,086	5,160	0,000
a. Dependent Variable: Kinerja Sistem Informasi Akuntansi (Accounting Information System Performance)				

Source: 2020 research data processing

Based on the table above, the regression equation formed is:

$$Y = -4,114 + 0,273 + 0,561 + 0,378 + 0,741 + 1,086 + e$$

Information :

1) α of -4,114 indicates that if there are no independent variables, the Accounting Information System Performance variable is -4,114.

2) β_1 of 0.273 indicates that if the involvement of users in the development is 1 (one) it will be followed by the performance of the accounting information system of 0.273 assuming other variables are considered constant.

3) β_2 of 0.561 indicates that if top management support is 1 (one) it will be followed by the accounting information system performance of 0.561 with the assumption that other variables are considered constant.

4) β_3 of 0.378 indicates that if the personal technical ability is 1 (one) it will be followed by the accounting information system performance of 0.378 with the assumption that other variables are considered constant.

5) β_4 of 0.741 indicates that if the education and training program is 1 (one) it will be followed by the accounting information system performance of 0.741 assuming other variables are considered constant.

6) β_5 of 1.086 indicates that if the size of the organization is 1 (one) it will be followed by the accounting information system performance of 1.086 with the assumption that other variables are considered constant.

The result of multiple regression analysis is to determine the effect of user involvement in the development of avail, top management support, personal engineering skills, education and training programs, and organizational size on AIS performance shown in this table 2.

Table 2. t Test Results

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	-4.114	4.881		-0.843	0.402
Keterlibatan (X_1)	0.273	0.245	0.092	1.111	0.270
Dukungan (X_2)	0.561	0.196	0.244	2.864	0.005
Kemampuan (X_3)	0.378	0.240	0.147	1.575	0.120
Pendidikan (X_4)	0.741	0.188	0.339	3.954	0.000
Ukuran (X_5)	1.086	0.211	0.409	5.160	0.000

Source: 2020 research data processing

The results of data analysis from table 2 indicate that the variable user involvement in the development of the accounting information system (X1) has a significance level of 0.270 more than α = 0.05. Then H1 is rejected, which means that partially the user involvement variable in the development of the accounting information system has no significant effect on the performance of the accounting information system. The results of this study are in accordance with the results of previous research conducted by Rizki (2013) and Saebani (2017), namely that user involvement in the development of accounting information systems has no significant effect on the performance of the accounting information system. Thus, if all information system users are easy to use and involved, it cannot improve the performance of the accounting information system because the information system will be easier for employees who have no interest to know.

The results of data analysis indicate that the top management support variable (X2) has a significance level of 0.005 <α = 0.05. Then H2 is accepted, which means that partially the top management support variable has a positive and significant effect on the performance of the accounting information system. The results of this study are consistent with the research of Saebani (2017), Rizki (2013), and Susilatri (2010), namely that top management support affects the performance of the accounting information system. Thus, top management provides full support in the development of information systems and that support can be received by users of information, which will give satisfaction to users of that information.

The results of data analysis show that the variable of personal technique accounting information systems (X3) has a significance level of 0.120 <α = 0.5. So H3 is rejected, which means that partially the variables of user education and training programs have no significant effect on the performance of the accounting information system. The results of this study are not in accordance with the research of Rizki (2013), and Praptiningsih (2019) which state that the personal technique of accounting information systems has a significant effect on the

performance of accounting information systems. In this study, personal engineering skills do not have a significant effect because the experience of system users is still lacking in operating accounting information systems.

The results of data analysis indicate that the variable of the accounting information system user education and training program (X4) has a significance level of $0.000 < \alpha = 0.05$. Then H4 is accepted, which means that partially the user education and training program variables have a significant effect on the performance of the accounting information system. The results of this study are in accordance with the research of Rizki (2013) and Susilatri (2010), namely that education and training programs have a positive and significant effect on the performance of accounting information systems, while the results of research by Saebani (2017) and Yunita (2012) education and training programs have a positive and insignificant effect on the performance of the accounting information system. An education and training program held for employees will increase users' knowledge in running information systems.

The results of data analysis show that the variable organization size (X5) has a significance level of $0.000 < \alpha = 0.05$. Then H5 is accepted, which means that partially the organizational size variable has a significant effect on the performance of the accounting information system. The results of this study are not in accordance with Praptiningsih's (2019) research which states that organizational size has no significant effect on the performance of the accounting information system. According to this study, the size of the organization is a size or scale of a company. The size of the organization of the company is getting bigger and supported by greater resources will produce a better information system so that users will be satisfied to use the information system.

CONCLUSION

1. The results of H1 testing indicate that user involvement in the development of accounting information systems does not have a significant effect on the performance of the accounting information system. The results of this study are consistent with the results of previous studies conducted by Rizki (2013), and Saebani (2017).

2. H2 test results indicate that top management support has a positive and significant effect on the performance of the accounting information system. The results of this study are consistent with the research of Saebani (2017), Rizki (2013), and Susilatri (2010), namely that top management support affects the performance of accounting information systems.

3. The H3 test results show that the personal technique skills of accounting information systems have no effect on the performance of the accounting information system. The

results of this study are inconsistent with research by Rizki (2013), and Praptiningsih (2019).

4. The H4 test results show that the education and training program for accounting information system users has a positive and significant effect on the performance of the accounting information system. The results of this study are consistent with the research of Rizki (2013) and Susilatri (2010).

The results of research H5 indicate that organizational size has a positive and significant effect on the performance of the accounting information system. The results of this study are inconsistent with Praptiningsih's (2019) study.

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