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FACTORS AFFECTING ACCOUNTING INFORMATION SYSTEM PERFORMANCE IN CV. HARI BAIK

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ABSTRACT

An accounting information system is effective if the information needed by system users is met and efficient if the system is able to produce information without spending a lot of time in the work process. The goal of this study was to examine the variables that affect the functionality of the accounting information system, including user participation in information system development, individual technical proficiency, support from top management, training and education initiatives, user communication with information system developers, and the location of the information systems department. The test results demonstrate that user involvement in information system development, individual technical proficiency, and top management support have positive effects on the performance of the accounting information system, whereas training and education programs, user communication, information system developers, and the location of the information systems department have no impact on the performance of the accounting information system.

Keywords: *management support, user engagement, ais performance, information system development, personal technical skills*

1. INTRODUCTION

Accounting information system (AIS) is created to process accounting data into accounting information that users need to reduce risk in decision making. Users of this information can access it internally as managers or as customers or suppliers from outside the company who are tasked with managing and developing the system [14]. However, in practice, there are still issues with the usage of information systems, such as user impact on information systems, top management support, and education and training initiatives [2].

This issue is still intriguing for more study since it is necessary to purchase accounting information systems via current technology advancements to speed up firm operations. This study uses a number of variables that are thought to have an impact on AIS performance as independent variables, including user involvement in information system development, individual technical proficiency, top management support, user training and education initiatives, user and developer communication, and department location. An information system supported by computerized information technology means that in order for a service company to produce good performance, the performance of an information system should be supported by a computerized AIS. This is because good and complete financial reports are required in order to assess a company's performance. [16].

User involvement factors affect system performance because each user is required to be involved in system development. According to [16] user involvement affects the system's key criteria, user satisfaction and system use, in developing AIS both manually and computerized requires user involvement both in the planning and system development stages. User involvement will increase the high success rate so that the system performance will be good.

[6] contends that user participation has a favorable impact on AIS performance, with a positive inverse relationship between user involvement and AIS performance. Users' participation had a favorable impact on information system performance, according to Suwira [22] and Mahardika [15], who also acquired the same study's findings. Aryani [4] and Ferdianti [9] observed that user engagement had no impact on AIS performance, in contrast to Fatmawati [8], who discovered that user involvement in the AIS development process had a detrimental impact on the AIS's performance.

Personal technical skills factor affects system performance because users are required to be able to adapt to the system used. The personal technical skills of AIS is also a major influence in employee recruitment and AIS design. According to Khaidir [13], Due to the positive correlation between the personal technical skills of the AIS and AIS performance, the better the AIS's personal technical skills will increase the AIS's performance. Personal technical talent and system performance have a favorable association, according to research by Abhimantra [1] and Mahardika [15]. Personal technical competence was determined to have little impact on AIS performance by Dewi [6] and Aryani [4].

Because senior management is responsible for establishing broad instructions for AIS operations and supporting AIS performance, the management support factor influences the effectiveness of all information systems-related activities [16]. Because AIS system development is an integral aspect of company strategy, top management support is crucial. According to Putra [18], there is a direct correlation between top management support throughout the system's development and operation and the performance of the AIS. This suggests that strong support from top management would enhance AIS performance. While Ferdianti [9] and Suwira [22] discovered top management support had no impact on AIS performance, Aryani [4] and Mahardika [15] discovered a favorable link between top management support and AIS performance.

Training and education factors affect system performance because specific training is required for the system currently in use. User education and training programs, in the opinion of Khaidir [13], are an attempt to enhance productivity in a specific profession that is under his supervision. Leaders encourage training since it helps employees become more competent and productive, even if these advantages must be taken into consideration. Training is often regarded as the most common activity. The effectiveness of AIS will increase if there are training and educational initiatives that raise the standard of workers and better prepare both new and current employees with the fundamental competencies required for their professions. Research by Aryani [4] and Mahardika [15] revealed that education and training programs had a favorable impact on information system performance, in contrast to Fatmawati [8] and Putri [19], who discovered that these programs had no impact on AIS performance.

User communication factor describes the level of ability of information system developers in communicating with system users. The better the communication from users conveying the need for an AIS that is in accordance with the company's conditions to the developer of an AIS, the performance of the AIS will increase [21]. As a result of changes in the external environment of the company's organization, the new information system needed must be able to capture requests for new information requests required by management with certain criteria, namely: relevant, timely, accurate, and complete, and is a summary. System Development Stages generally begin with planning, analysis, design, selection, implementation, and end with system operation. According to Sugianto [21], interaction between users and information system engineers improves AIS performance. The performance of information systems will

improve with improved communication between users and information system developers. Antari [3] discovered from the same study's findings that interaction between users and information system engineers improves AIS performance. Good communication may affect the system because system developers need communication with users so the system will run well. The position of the information systems department, which is autonomous and distinct from other departments, is described by the departmental location factor. Because the performance of the accounting information system tends to be excellent with the condition of the location of the AIS department that is separate or independent, the placement of the information systems department that is separated from other departments will enhance the performance of the AIS. According to Fatmawati [8], the placement of the distinct and autonomous AIS department influences how well the AIS performs. The more specialized a department or sector is within a corporation, the more clearly each person is held accountable for their specific obligations in order to enhance the effectiveness of information systems. According to the findings of the same study, Mahardika [15] found that the location of the AIS department has a positive impact on the performance of the AIS, meaning that the more remote the department is from one another, the better or higher its performance will be. The performance of the AIS is negatively impacted by the AIS department's location.

CV. Hari Baik, located in Batubulan, Gianyar, Bali, is one of the companies engaged in the field of drinking water treatment and receiving the production of bottled drinking water. However, in an effort to create employee performance CV. Hari Baik, it seems that there are still many obstacles that make it difficult to achieve the company's goals. Constraints faced include some employees still arriving late, taking breaks early, lack of facilities to support employee performance and the need for education and training for employees in understanding computer systems in relation to AIS, the need to indicate problems that occur between users and development information system, there are still communication errors related to the work system so that it affects employee performance. This shows the need for research in CV Hari Baik because there are problems related to AIS.

Information system users who are familiar with the system must be involved in the execution of the company's operational operations to ensure that everything runs in accordance with SOP. The existing AIS can be seen with the use of computers in recording supply and demand from consumers. But there are still some employees who do not understand the system so that the work is slow and the recording is done manually. This shows that employees' low understanding of AIS causes low performance achieved. According to the aforementioned definition, researchers are interested in examining the variables that influence the effectiveness of AIS in CV. Hari Baik.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Technology Acceptance Model (TAM)

According to the Technology Acceptance Model (TAM), acceptance behavior is directly influenced by two beliefs: perceived usefulness and perceived ease of use. According to the law of cateris paribus, technology that is simple to use will be more valuable, hence this theory also suggests that perceived ease of use influences perceived usefulness. According to TAM, the adoption of information systems is primarily driven by two behavioral variable beliefs: perceived utility and perceived ease of use.

A person's perception of a system's perceived utility is determined by how much they think using it will boost their performance, and a person's perception of a system's perceived ease of use is determined by how much they think using it won't be difficult. Perceived usefulness impacts perceived ease of use, which may be understood to mean that if a system is regarded to be simple to use, then perceived usefulness affects perceived ease of use, but not the other way around. Regardless of how simple or complex the system is to use, consumers will still utilize it if it is beneficial. Systems that are challenging to use will nevertheless be employed if the user still finds them valuable [14]. The TAM is used for research on behavioral intentions while utilizing technology. TAM provides a clear and compelling explanation for user behavior and technology adoption.

Hypothesis Development

The Effect of User Involvement in Information System Development on AIS Performance

According to Mardiana [16] user involvement affects the system's key criteria in developing AIS, both manually and computerized. The engagement of information system users in the development of information systems is known as user participation. Users would psychologically believe that the information system is their responsibility if they are given the chance to provide feedback and ideas throughout the creation of information systems, which is predicted to improve information system performance. User engagement is the participation of organization or target user group members in the system development process. They think that user participation in the system development process improves the functionality of AIS. The following hypotheses were created in this study based on the description of the theoretical underpinnings and the findings of earlier research:
H1: AIS performance benefits from user input throughout the development process.

The Influence of Personal Technical Skill on AIS Performance

According to Khaidir [13], there is a direct correlation between the AIS personal technical ability and the AIS performance, therefore the greater the AIS personal technical skill, the better the AIS performance. Employee hiring and AIS design are both significantly influenced by the individual technical competence of the AIS. Mahardika [15] discovered a favorable correlation between AIS's individual technical competence and system performance. Perbarini and Juliarsa [17], Hadriyansah [10], Khaidir [13], Dharmayanti [7], Abhimantra [1], and Mahardika [15] similarly discovered a favorable correlation between individual technical expertise and system performance. The following hypotheses were created in this study based on the description of the theoretical underpinnings and the findings of earlier research:
H2: Personal technical skill has a positive effect on AIS performance.

The Effect of Top Management Support on AIS Performance

Top management support, according to Mardiana [16], is in charge of giving broad directions for AIS operations as well as encouraging AIS performance involvement. The efficacy of AIS adoption in enterprises is significantly influenced by top management support. Because system development is an integral part of corporate planning, top management's support for the development of AIS is crucial. Because top management is aware of the company's plans, the new system will help the organization achieve its objectives by being in line with those plans. According to Putra's research [18], there is a direct correlation between the performance of the AIS and top management support during the development and operation of the system, so the

more support top management provides, the better the AIS performs. The following hypotheses were created in this study based on the description of the theoretical underpinnings and the findings of earlier research:

H3: Top management support has a positive effect on AIS performance.

The Effect of Training and Education Programs on AIS Performance

The user training and education program, according to Khaidir [13], is an effort to enhance work performance in a specific task that is within his/her responsibility. Leaders promote training because, despite the fact that these advantages must be taken into consideration, it helps employees become more competent and productive. Training is often regarded as the most common activity. If there are training and educational programs that raise the caliber of workers and better teach both new and current employees in the fundamental skills required for their professions, the performance of AIS will be greater. The findings of Putra [18], Antari [3], Khaidir [13], Perbarini and Juliarsa [21], Dewi [6], Abhimantra [1], Jayanti [11], Aryani [4], and Mahardika [15] study, which revealed that education and training had a favorable impact on information system performance, are in support of this. The following hypotheses were created in this study based on the description of the theoretical underpinnings and the findings of earlier research:

H4: Training and education programs have a positive effect on AIS performance.

The Effect of Communication of AIS Users and Developers on AIS Performance

According to Sugianto [21] that the better communication of AIS development, the performance of accounting information systems will increase. As a result of changes in the external environment of the company's organization, the required new information system must be able to capture requests for new information requests required by management with certain criteria, namely: relevant, timely, accurate, and complete, and summarized. System Development Stages generally begin with planning, analysis, design, selection, implementation, and end with system operation. The results of research from Sugianto [21] and Antari [3] found that communication between users and information system developers has a positive effect on AIS performance. The following hypotheses were created in this study based on the description of the theoretical underpinnings and the findings of earlier research:

H5: Effective communication between AIS users and developers improves AIS performance.

The Influence of Information Systems Department Location on AIS Performance

Location of the information systems department is one of the factors that affect the performance of AIS with the condition of the location of a separate or stand-alone AIS department. Fatmawati [8] states that the location of the information systems department will be able to provide better services for users in operating an information system at the company and for users who get good service will feel satisfied in the use of existing information systems and will continue to use information systems. The location of the information systems department concerns the location of separate departments or not in an organization.

Fatmawati [8] and Mahardika [15] explain that the location of a separate and independent has a positive influence on improving the performance of accounting information systems. Based on the description of the theoretical basis and the results of previous research, the hypotheses developed in this study are:

H6: The location of the information systems department has a positive effect on AIS performance.

Figure 1 illustrates the study's research model. Based on the earlier literature review, a total of six hypotheses were developed.

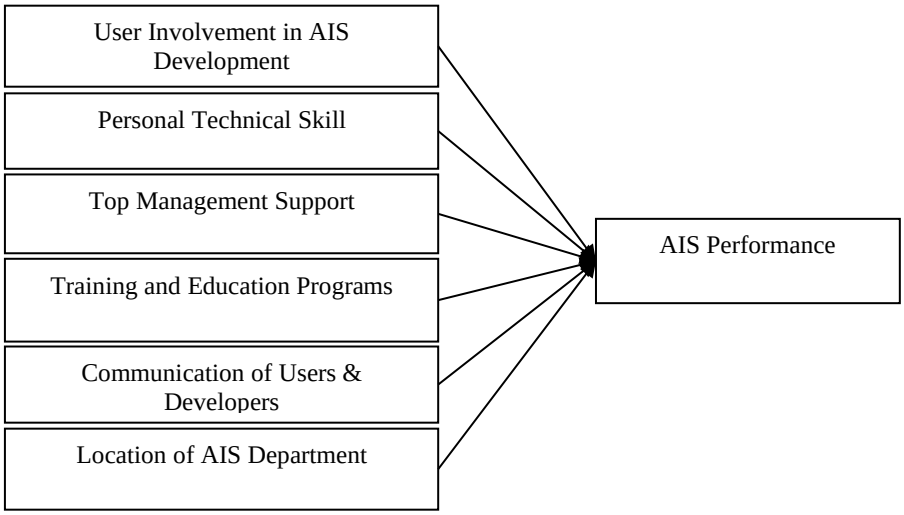

Figure 1. Research Model

3. RESEARCH METHOD

This research was conducted in CV. Hari Baik which is located at Batubulan, Gianyar, Bali. The population in this study were all employees of CV. Hari Baik, which is 56 employees. This study uses a non-probability sampling namely using saturation sampling. Thus, the sample of this study was 56 employees of CV. Hari Baik. Data collection methods used are interviews, questionnaires, and documentation.

Table 1. Research Population

No.	Position	Gender		Total
		Male	Female	
1.	Director	1	-	1
2.	Chief of Finance	-	1	1
3.	Chief of Production	1		1
4.	Chief of Warehouse and Marketing	1	-	1
5.	Chief of HRD	1	-	1
6.	HRD Staff	-	2	2
7.	Financial Staff	-	2	2
8.	Production Staff	8	2	10
9.	Warehouse Staff	8	-	8
10.	Sales Staff	6	3	9
11.	Administration	-	5	5

12.	Financial	2	1	3
13.	Sales	6	6	12
Total		**34**	**22**	**56**

In this research, the dependent variable and the independent variable were both employed as variables. AIS performance is the dependent variable in this investigation. The user's participation in the creation of the information system, their own technical proficiency, management support, user education and training programs, their communication with the development of the information system, and the location of the information systems department are the independent factors in this research. Testing of the study instrument's validity and reliability was done. Multiple regression analysis is the data analysis method employed.

4. RESULTS AND DISCUSSIONS

CV Hari Baik uses the Core Prima Line which is a system that is used by many users and each user has their own menu according to their needs such as in the warehouse, finance, sales and administration sections. The warehouse section uses the Core Prima Line which consists of an application menu for recording goods entering and leaving the warehouse section. The finance department requires a Core Prima Line with a special menu because it involves company finances, data storage of company revenues and expenses [3].

The Core Prima Line in the sales department is used as a form of service improvement, the available menu lists the number of sales, customers/consumers and other sales data, making it easier for the sales department to find customer or consumer data. As for the administration, the Core Prima Line is very important because it supports the administrative process in terms of recording, data storage. The Core Prima Line system is a system that helps users by connecting menus from one section to another that has a connection so as to avoid fraud and corrections can be made if there are data input errors. This shows the existence of a unified application system with different menus in each department.

Table 2. Hypothesis Test Results

Hypothesis	Coefficients	Sig.	Result
H1	0.316	0.036	Supported
H2	0.331	0.035	Supported
H3	0.304	0.021	Supported
H4	0.055	0.791	Not supported
H5	-0.011	0.955	Not supported
H6	-0.616	0.079	Not supported

Source: Processed Data, 2021

The results of validity testing on all instruments obtained a Pearson Correlation Coefficient value greater than 0.3, which means that the research instruments are valid. The reliability test results of each question item from the research variables show the Cronbach Alpha coefficient value greater than 0.70, which means that this research instruments are reliable.

The study residuals are normally distributed, according to the findings of the normality test, which reveal an Asymp sig (2-tailed) value of 0.996 that is higher than the significance value

of 0.05. All independent variables have a tolerance value > 0.10 and a Variance Inflation Factor (VIF) value 10, according to the findings of the multicollinearity test. After then, multicollinearity is absent from the study model. It is possible to draw the conclusion that the residual variable between one observation and another observation is the same or that the regression model used in the study does not exhibit symptoms of heteroscedasticity based on the results of the heteroscedasticity test, which show that the significance value of the absolute residual is greater than 0.05. The adjusted R2 coefficient value is 0.189, according to the findings of the coefficient of determination test. The next sections describe the findings of the investigation using multiple linear regression along with related considerations.

The Effect of User Involvement in Information System Development on AIS Performance

The test findings demonstrate a beneficial impact on AIS performance of user input in AIS development. This is due to the fact that if users are given the chance to provide feedback and ideas throughout the creation of information systems, they will psychologically believe that the information system is their responsibility, and performance of the information system is thus anticipated to improve. Participation by organization members or members of the intended user group in the system development process is known as user participation.

The findings of this study concur with those of studies by Dewi [6], Utama [29], Antari [3], Hadriansyah [10], Rusdi (20), Damana [5], Abhimantra [1], Ferdianti [9], Perbarini and Juliarsa [17], Suwira [22], and Mahardika [15], which discovered that user involvement had a favorable impact on information system performance. They think that user participation in the system development process has a favorable impact on AIS performance.

The Influence of Personal Technical Skills on AIS Performance

The test findings demonstrate a good relationship between personal technical abilities and AIS performance. Employee hiring and AIS design are both significantly influenced by the individual technical competence of the AIS.

According to studies by Hadriyansah [12], Khaidir [13], Dharmayanti [7], Abhimantra [1], Perbarini and Juliarsa [17], and Mahardika [15], personal technical abilities have a favorable impact on system performance.

The Effect of Top Management Support on AIS Performance

The test findings demonstrate that upper management is in favor of an improvement in AIS performance. Therefore, it can be inferred that the third hypothesis, according to which top management support has a favorable impact on AIS performance, is correct. This is so because the efficacy of AIS adoption in enterprises is significantly influenced by top management support. Because system development is an integral part of corporate planning and top management is aware of the company's plans, their support is crucial for the development of AIS. The new system will encourage the achievement of company objectives as it will be in line with plans.

The findings of this study are consistent with studies by Putra [18], Antari [3], Fatmawati [8], Khaidir [15], Dharmayanti [7], Perbarini and Juliarsa [17], Dewi [6], Aryani [4], and Mahardika [15] that concluded top management support improves AIS performance.

The Effect of Training and Education Programs on AIS Performance

The test findings demonstrate that training and education initiatives have no impact on the functionality of AIS. This is due to the fact that information system performance is unaffected by the extent of staff training and education. Since information systems must be operated according to certain rules or regulations in order to work at their best, training and education programs are ineffective.

The findings of this study concur with those of Utama [29], Mardiana [19], Rusdi [20], Fatmawati [8], Ferdianti [9], and Putri [19], who discovered that training and education programs had no impact on the performance of AIS. However, the findings of this study disagree with those of Putra [18], Antari [3], Khaidir [13], Perbarini and Juliarsa [17], Dewi [6], Abhiman

The Effect of User Communication and Information System Development on AIS Performance

The test findings demonstrate that user interaction and information system growth have little influence on AIS functionality. This suggests that the fact that an AIS must be performed does not influence how users and information system developers communicate about how to improve information system performance.

The findings of this study conflict with those of Sugianto [21] and Antari [3], who found that information system developers and user communication had a positive impact on AIS performance. Additionally, the findings of another study, which found that user communication had a negative impact on AIS performance, are not in agreement with the findings of this study.

Influence of Information Systems Department Location on AIS Performance

The test findings reveal that AIS performance is unaffected by the location of the information systems department. The performance of the AIS tends to be good with the condition of the location of the AIS department being separate or independent, so this suggests that the location of the information systems department, whether separate or combined with other departments, will not interfere with the performance of the AIS.

The findings of this study concur with those of Rusdi [25] and Fatmawati [9], who discovered that the department's location had no impact on AIS performance. According to Mahardika's research [18], which discovered that the location of the information systems department has a favorable impact on AIS performance, the findings of this study do not support his findings.

5. CONCLUSIONS AND SUGGESTIONS

According to the findings, user participation in information system development, individual technical proficiency, and top management support all positively impact AIS performance, whereas training and education initiatives, user communication, information system developers, and the location of the information systems department have no bearing on AIS performance. Businesses should be aware of the variables that affect how well an information system performs, such as user involvement in information system development, individual technical skills, management support, user training and education programs, user communication and information system development, and departmental location. Human

resource performance may be increased by raising employee or resource quality.

Since this study is limited to the impact of user involvement in AIS development, personal technical skills, management support, user training and education programs, communication between users and AIS developers, and location of the information systems department, researchers hope that future research can use additional indicators to evaluate the performance of accounting information systems, such as company size and the presence of a steering board.

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