International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Determinants of Accounting Information System Performance at PT Perdana Adhi Lestari

Brilyan Mega Saputra[1], Sindy Astuti[2], Herzen Eduard Kumayas[3], Alexandra Amadea Christie[4], Luke Suciyati Amna[5]

[1,2,3,4,5] Department of Accounting, Faculty of Economics and Business, Universitas Bandar Lampung, Indonesia.

Email: brilyan.19021106@student.ubl.ac.id

Abstract

Tight competition in the era of globalization requires many companies to carry out their operational activities efficiently and effectively to maintain their existence. Accounting information systems will significantly help the effectiveness and efficiency of company performance. This research analyzes and tests aspects that influence the performance of accounting information systems, including user involvement, user capabilities, user training and education, and formalization of information system development. This research will see how influential these aspects are on the performance of accounting information systems in the researched topic. This study uses a saturated sampling technique method. The population in the study were all employees of the accounting department who use the IT system and the finance department at PT. Perdana Adhi Lestari, with 35 employees as respondents. Data processing using the SPSS application version 25. The findings of this research are that User Involvement, User Capabilities, User Training and Education, and Formalization of Information System Development have positive and significant effects on Accounting Information System Performance.

Keywords: formalization of information system development, user capabilities, user involvement, user training and education.

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INTRODUCTION

The intense level of competition in the era of information and globalization means that companies must carry out their operational activities effectively and efficiently to maintain their finances and existence. An Accounting Information System (AIS) is a computerized system that processes, analyzes, and converts collected accounting data into financial information (J. Cahyani & Amna, 2020). AIS has become an essential technological system throughout financial institutions. AIS requires a set of interdependent activities, documents, and technologies to collect, process, and report information for decision-making (Apostolou *et al*., 2014).

Furthermore, accounting information systems (AIS) in this context can significantly impact an organization's operational efficiency (Ahmad & Al-Shbiel, 2019). More importantly, AIS reduces human intervention in recording financial and other transactions, resulting in more reliable and trustworthy results (Khalid & Kot, 2021). The reality is that most companies still do not take AIS importance seriously, resulting in many unwanted things happening within the company, such as fraud. It is due to a need for more systematic information and a lack of effectiveness within the company.

According to Marginingsih (2018), the success of an information system is measured by efficiency in terms of minimizing costs, time and information resources, and organizational culture. Organizational culture dramatically influences a company, where the company has concepts, patterns, and assumptions created and developed by a particular group. There is an organizational culture of learning to overcome and deal with problems within and outside the company, which is already running well. Hence, it needs to be taught to new members as a way to understand and overcome these problems.

Ida Fauziyah, the Minister of Manpower, explained the global phenomenon that the training programs for company development staff are very minimal. The World Bank Corporate survey results prove that the percentage of formal training companies offered in Indonesia is only <10%. This value is still below the rate of companies in neighboring countries conducting employee training, for example, China 80%, Philippines 60%, and Vietnam 20% (Setyawan, 2020).

The government continues to catch up with other countries in terms of employment. The Ministry of Manpower provides a program, namely, 9 Big Leaps, that can overcome various challenges of employment development in Indonesia. The nine giant leaps include changes to professional training centers (BLK), employment links and matches, and program changes to expand job opportunities and promote young talent (Biro Humas Kemnaker, 2021)

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Tevi Maryani (2020) argues that the Accounting Information System (AIS) is a system used to accumulate, create, and store information to create information for decision-makers, including for people, information procedures and policies, software, IT infrastructure, internal control, and actions security in the current era of modernization. The progress of AIS has developed rapidly; also, the development of AIS is significant for companies to improve performance in processing and obtaining information in organizational activities.

The good or bad performance of the AIS is if the information received meets the expectations of information users and can fulfill user satisfaction. Performance can be influenced by factors including the system's personal technical capabilities information, top management support, end-user satisfaction, program existence, and user education (Lesmana *et al*., 2020).

AIS is an essential tool for companies that face tough competition during the current era of information and communication technology development (Tevi Maryani, 2020). Zamzami *et al*. (2021) argue that establishing an AIS will significantly help the effectiveness and efficiency of company performance. Information presented in a structured and reasonable manner helps carry out activities related to the quality of company performance.

Moeheriono (2012, p. 95) reveals that performance is an estimate of the level of achievement in acting plans to achieve targets, direction of goals and predictions, and organizational delegation carried out for corporate planning strategies. AIS performance is reasonably good if the information obtained follows the expectations of users' information and can provide satisfaction for its users (Aryatama, 2021).

Several variables will influence the performance of AIS as a focus on this research topic, including user involvement, user capabilities, user training, and the formalization of information system development at PT Perdana Adhi Lestari. The company was founded in 1997 as the development of the consumer products distribution business unit of PT Enggal Perdana, which refocused as a large pharmaceutical company to distribute medicines and medical equipment in Lampung Province (www.perdanaadhilestari.com). The performance of AIS at PT Perdana Adhi Lestari can be seen in the following table.

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E-ISSN : 2964-0865
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Table 1. Kimberly Clark Indonesia Products PT Perdana Adhi Lestari Period 2021

Month	Acquisition Target[(a)]	Realization Acquisition[(b)]	Difference[(b-a)]	Growth Percentage Acquisition
January	IDR 6.000.000.000	IDR 8.008.027.004	IDR 2.008.027.004	-
February	IDR 6.500.000.000	IDR 10.347.846.201	IDR 3.847.846.201	23%
March	IDR 7.500.000.000	IDR 8.851.986.202	IDR 1.351.986.202	-17%
April	IDR 7.600.000.000	IDR 9.733.942.333	IDR 2.133.942.333	9%
May	IDR 8.000.000.000	IDR 7.739.167.575	(IDR 260.832.425)	-26%
June	IDR 8.500.000.000	IDR 8.798.322.800	IDR 298.322.800	12%
July	IDR 9.000.000.000	IDR 11.949.937.547	IDR 2.949.937.547	26%
August	IDR 9.000.000.000	IDR 8.892.699.347	(IDR 107.300.653)	-34%
September	IDR10.000.000.000	IDR 10.552.359.387	IDR 552.359.387	16%
October	IDR10.500.000.000	IDR 10.448.818.328	(IDR 51.181.672)	-1%
November	IDR10.000.000.000	IDR 10.515.433.456	IDR 515.433.456	1%
December	IDR10.000.000.000	IDR 9.645.017.829	(IDR 354.982.171)	-9%

(*Source:* data processed, PT Perdana Adhi Lestari, 2022)

Based on the table above, there are fluctuations in the data on the achievement of realization acquisition. Based on interviews conducted with informants at PT Perdana Adhi Lestari, this is due to the problems faced by the company, including uncontrolled bill payments that affect budgeted plans and inaccurate acquisition planning due to delays in financial information.

Much research has been conducted on accounting information systems (AIS) performance. However, more research results related to these four variables are needed. The user involvement variable positively influences the AIS performance (Diansari *et al*., 2020; Firmansyah, 2020; Pradnyana & Dharmadiaksa, 2018). Surtikanti *et al*. (2021) and Mertha & Suartana (2020) add that user involvement significantly affects the AIS's performance. However, the research results of Ningtiyas *et al*. (2019) revealed that user participation has a negative effect on AIS performance.

The results of research by L. N. P. Cahyani & Putra (2022), Fatmawati *et al*. (2019), Jannah *et al*. (2019), Kharisma & Juliarsa (2017), Ningtiyas *et al*. (2019), and Surtikanti *et al*. (2021), Trimah *et al*. (2020) show that the user capabilities variable has a positive

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influence on AIS performance. These two studies do not align with the research results conducted by Diponegoro & Ilham (2023), which reveal that user capabilities do not affect AIS performance.

The following variable is the user training and education. Research conducted by Diansari *et al*. (2020), Putu Ardiwinata & Sujana (2019) and Rivaningrum & Mahmud (2015) state that user training and education positively affect AIS performance. However, there were differences in the results of a study conducted by Jannah *et al*. (2019), Kharisma & Juliarsa (2017), and Risanti & Sulistiyo (2022) that showed that user training and education do not affect AIS performance.

Diansari *et al*. (2020) and Trimah *et al*. (2020) found that formalizing information system development positively impacts AIS performance. Moreover, Diponegoro & Ilham (2023) state that formalizing information system development affects AIS performance. Anggraini & Medan (2019) contradict those research results that formalizing information system development negatively affects AIS Performance.

LITERATURE REVIEW

Technology Acceptance Model

Technological Acceptance Model, abbreviated as TAM, is a model of user acceptance of information technology systems (Davis, 1989). TAM was introduced in 1986. TAM determines individual acceptance of technology, an advance from the Theory of Reasoned Action (TRA).

TAM is also useful for conveying explanations to ensure that it is generally related to computer acceptance and can explain the behavior or attitudes of users in a population. This model shows that when users are offered access to a new system, several aspects influence their decisions about when and how to use the system, specifically usability (users think that using this system increases their efficiency), ease of use (a system can be said to be easy to use if users believe that this system helps relieve them of difficulties).

User Involvement

The development of accounting information systems, both manual and computerized, requires user involvement both in the planning and system development stages. Users involved in the system development process can improve the AIS performance by delivering information or developing a system that suits the user's needs (Lestari & Ardi, 2021). Participation allows users to provide information and increase user understanding of the system, making the information system developed available to

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users. User involvement is user activity at the information system improvement stage. This shows how many respondents participate in information system development methods and user skills to operate systems related to AIS, including computers and accounting. User involvement has a positive influence on the performance of the AIS (Diansari *et al*., 2020; Firmansyah, 2020; Mertha & Suartana, 2020; Pradnyana & Dharmadiaksa, 2018; Putu Ardiwinata & Sujana, 2019; Surtikanti *et al*., 2021)

H1: User Involvement has a positive effect on AIS Performance

User Capability

Badudu & Zain (2010, p. 10) suggests that the user's ability is the skills, abilities, and strengths that we test on ourselves. Soegiharto (2001) adds that measuring the skills of AIS users can be seen from the level of education of the users. Expertise is often associated with knowledge and skills because people will claim to be experts if they are supported by knowledge and skills. User expertise is the level of experience and skills the user acquires in computer use and development (Maidar, S.E., M.Si *et al*., 2023). Tjhai (2002) said, "The more individual technical skills the AIS users have, the better the performance of AIS can be." The research results show that the user capabilities variable positively influences AIS performance (L. N. P. Cahyani & Putra, 2022; Fatmawati *et al*., 2019; Jannah *et al*., 2019; Kharisma & Juliarsa, 2017; Ningtiyas *et al*., 2019; Putu Ardiwinata & Sujana, 2019; Surtikanti *et al*., 2021; Trimah *et al*., 2020).

H2: User Capability has a positive effect on AIS Performance

User Training and Education

By improving Human Resources (HR), an alternative that can improve performance, skills, and knowledge is training. Training and education are helpful for users to enhance their performance so that they can minimize mistakes when operating accounting information system applications. Then, the success of system users can be seen from the level of individual operating skills. The parameters of this variable are training programs and information education about the use of accounting information systems for each agency, the benefits of implementing training programs for each agency, the knowledge employees acquire through training programs, employee professional development programs, and recognition—the importance of training for employees of each agency (Devi & Darma, 2020). Research conducted that user training and education positively affect AIS performance (Aryatama, 2017; Diansari *et al*., 2020; Putu Ardiwinata & Sujana, 2019; Rivaningrum & Mahmud, 2015).

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H3: User Training and Education has a positive effect on AIS Performance

Information System Development Formalization

The formalization of information system development has been proven to significantly impact the performance of AIS (Mahardika & Suardhika, 2018). Formalization of information system development is also a method for changing the accounting information system in part or whole. There are three reference criteria for a good system: the system must be effective, efficient, and easy to manage. Development and review are necessary to meet organizational needs in an accelerating system (Ane & Anggraini Putri, 2012). Tjhai (2002) states that the formalization of information system development is a system that is documented systematically and confirmed through documents can the success of an information system implementation. Information System Development Formalization positively impacts AIS performance (Diansari *et al*., 2020; Trimah *et al*., 2020).

H4: Information System Development Formalization has a positive effect on AIS Performance

Accounting Information System Performance

An Accounting Information System (AIS) collects resources and individual functions. The information received is then converted into relevant information and transferred to various decision-makers (Sajjad Hosain, 2019). AIS performance is the level and amount of individual or organizational work acquired in certain activities caused by the natural ability of Bodnar, G.H., (2000: 4). According to Ane & Anggraini Putri (2012), AIS performance is the ability of the system to obtain the information desired to obtain specific objectives by their duties, which is reflected in the satisfaction selected by the AIS users themselves.

RESEARCH METHOD

This research using quantitative methods comes from primary data. The determination of this study's population includes all PT Perdana Adhi Lestari employees. The research sample was determined through a saturated sampling technique: employees of the accounting department who use the IT system and the finance department at PT. Perdana Adhi Lestari has 35 employees. This study uses data analysis techniques, namely Multiple Linear Regression Analysis using SPSS 25 with the following model equation.

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$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4$$

Descriptions:

Y : Performance of accounting information systems
a : constant
b1 : Regression coefficient for user involvement variable
b_2 : Regression coefficient for the user's ability variable
b_3 : Regression coefficient for user training and education variables
b_4 : Regression coefficient for variable AIS development formalization
X_1 : User Involvement
X_2 : User Capabilities
X_3 : Formalization of information system development
X_4 : Education and training
e : *Standard error*

DISCUSSION

Table 2. Multiple Linear Analysis Coefficients

Unstandardized Coefficients				Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	10.496	3.105		3.380	.002
	User Involvement	.417	.177	.290	2.355	.025
	User Capabilities	.420	.118	.258	3.559	.003
	UserTraining and Education	.231	.106	.290	2.167	.038
	Formalization of Information System Development	.538	.103	.807	5.196	.000

a. Dependent Variable: AIS Performance

(*Source:* SPSS 25, Processed Data, 2022)

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The following equation is obtained based on the regression results in Table 2.

Y = 10.496 + 0.417 X1 + 0.420 X2 + 0.231 X3 + 0.538 X4 + e

1. A constant of 10.496 with a positive value indicates that the AIS Performance (Y) will be worth 10.496 if the independent variable is constant or zero.
2. User Involvement (X1) has a positive regression coefficient value of 0.417, meaning that if User Involvement increases by one unit, AIS performance will also increase by 0.417 if other variables are constant.
3. User Capabilities (X2) produces a regression coefficient of 0.420 with a positive value, meaning that the AIS performance will increase by 0.420 if User Capabilities increases by one unit.
4. The positive regression coefficient of 0.231 is owned by the variable User training and education (X3), which means that if User training and education go up by one unit, the AIS Performance increases by 0.231.
5. The Information Systems Development Formalization Variable (X4) has a positive regression coefficient of 0.538, which means that the AIS performance will increase by 0.538 if the Information Systems Development Formalization increases by one unit.

Table 3. F-test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	155.638	4	38.910	12.615	.000[b]
	Residual	92.533	30	3.084		
	Total	248.171	34			

a. Dependent Variable: AIS Performance

b. Predictors: (Constant), AIS Development Formalization, User Involvement, User training and education, User Capability

(*Source:* SPSS 25, Processed Data, 2022)

Table 3 above shows an F value of 12.615, obtaining a significance of 0.000 (<0.05), so all independent variables, namely User Involvement, User Capability, User training and education, and Information System Development Formalization, positively affect AIS's performance.

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Table 4. T-test Coefficients

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	10.496	3.105		3.380	.002
	User Involvement	.417	.177	.290	2.355	.025
	User Capabilities	.420	.118	.258	3.559	.003
	User Training andEducation	.231	.106	.290	2.167	.038
	Formalization of Information System Development	.538	.103	.807	5.196	.000

a. Dependent Variable: AIS Performance
(*Source:* SPSS 25, Processed Data, 2022)

1. The User Involvement variable's partial test results on the AIS's performance resulted in a sig level value. 0.025 <0.05, then User Involvement significantly affects the performance of AIS at PT Perdana Adhi Lestari.
2. The User Capability variable on AIS performance has a significance level of 0.003 <0.05, meaning that User Capability significantly affects AIS performance at PT Perdana Adhi Lestari.
3. User Training and Education significantly affect AIS performance at PT Perdana Adhi Lestari, as seen from the sig. Value, namely 0.038 <0.05.
4. The last independent variable is Information System Development Formalization, which has a significance level of 0.000 (<0.05), so System Development Formalization significantly affects the performance of AIS at PT Perdana Adhi Lestari.

The User Involvement Variable has a regression coefficient 0.417 with a significance of 0.025. The results of this research are consistent with Trimah *et al*. (2020), Diansari *et al*. (2020), and Thoriq, M. F., Sudaryanti, D., & Mahsuni (2022), which concluded that User Involvement has a positive and significant influence on AIS Performance. This is due to the large number of system users balanced with the ability to

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adapt to a good system so that it can positively impact the effectiveness of the system's performance, including in the implementation of the AIS. A good AIS performance requires a User Involvement who understands AIS. In this study, most PT Perdana Adhi Lestari employees who use AIS have experience and understanding of systems and accounting that can influence AIS performance to achieve organizational goals.

The regression coefficient of 0.420 with a significance of 0.003 is owned by the user's ability variable, meaning that the user's ability positively and significantly influences the AIS performance. In their research, Rambe, S., & Lubis (2021) and Kharisma & Juliarsa (2017) also revealed a positive effect from these two variables. Respondents in this study were 52% undergraduate graduates, so the user's ability to operate a computer was relatively high, which impacted the system's operation to be more effective and efficient. The power of employees to use the system is PT Perdana Adhi Lestari's top priority so that the preparation of financial reports and all information delivery can be faster and more accurate.

The variable Training and Education in the t-test analysis shows a regression coefficient of 0.231 with a significant level of 0.038, meaning that Training and Education have a positive and significant effect on AIS performance. Thus, this research's results align with Purnomo & Ardi (2020). PT. Perdana Adhi Lestari implements Training and Education programs related to AIS, which can broaden employees' insights.

Information System Development Formalization has a positive regression coefficient, namely 0.538 with a significance of 0.000, so Information System Development Formalization has a positive and significant influence on AIS Performance. These results are consistent with Trimah *et al*. (2020) and Eka *et al*. (2019) research. AIS development requires the formalization of system development so that its implementation is more effective, namely by collecting documents regularly and systematically so that they are followed up for system improvement to provide progress for the company at PT. Perdana Adhi Lestari's Formalization of Information System Development prioritized systematic recording so that employees could evaluate problems in the implementation of the previous system so that the system could be even better in the future. Therefore, the formalization of information system development significantly impacts AIS performance at PT. Prime Adhi Lestari.

CONCLUSION

Based on the results of the research that has been done, it can be concluded as follows.

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1. User participation has a positive effect on the AIS Performance.
2. User Capabilities positively affect the AIS Performance.
3. Training and Education positively affect the AIS Performance.
4. Information System Development Formalization positively affects the AIS Performance.

Future researchers should use other variables or factors to add variety to research related to the determinants of AIS performance. The following study is also expected to expand the research area to other companies or organizations. For companies, namely PT Perdana Adhi Lestari, it can support employee performance and improve AIS performance by regularly checking available information system devices to predict if there are problems.

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