

THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS QUALITY ON INDIVIDUAL PERFORMANCE

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Abstract---Quality accounting information systems will produce quality accounting information. Quality accounting information helps users make decisions. A quality accounting information system can assist employees in carrying out their duties and authority so as to improve individual performance. The research problem examined is how much influence the quality of accounting information systems on individual performance. The purpose of this study is to seek the truth through testing the influence of a quality accounting information system on individual performance. The results of the study are expected to be evidence that the model offered can be a solution to the problem of accounting information system quality and individual performance by management. The data used were obtained through a survey by distributing questionnaires, processed statistically using multiple linear regression. The results of this study indicate that individual performance can be improved by a quality accounting information system.

Keywords---Quality, Accounting Information Systems, Individual Performance, Information System.

I. INTRODUCTION

Human resources are very influential on the company's success in achieving company goals. Employee performance is one of the factors that plays an important role in achieving company and individual goals. Employees who have a positive contribution in the company will have an impact on the success of the company concerned (Collins, 2004). Human resource management by the company is reflected in the performance of employees produced and from the achievement of company goals. The success and performance of a company can be seen from the performance that has been achieved by its employees. Both the poor performance achieved by employees will affect the overall performance and success of the company. According to Anwar Prabu Mangkunegara (2011) states employee performance (work performance) is the work of quality and quantity achieved by an employee in carrying out their duties in accordance with the responsibilities given to him. Individual performance refers to the work standards set by the organization beforehand, organizational performance can be improved with high individual performance (Lindawati, 2012). Srihati (2012) states that performance is an attitude that is clearly shown by each individual as a form of work in accordance with their duties

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and roles in the organization. Performance is the level of success achieved by someone in carrying out tasks compared to work standards or criteria that have been determined and agreed upon in advance (Yualina and Suhana, 2012).

Fahmiswari.K (2013) researched the effect of individual employee performance on the effectiveness of using accounting information systems. The results showed the level of education, training, work experience and incentives had a positive and significant effect on the effectiveness of the use of accounting information systems at the branch offices of PT. Bank Rakyat Indonesia (Persero) Tbk in the Province of Bali, South Bali Region. Accounting information systems affect employee performance in carrying out the tasks assigned to him, so that employee performance is getting better. According Sedarmayanti (2009) improved employee performance will also affect organizational performance which can ultimately achieve the expected organizational goals. According to Uno (2007) the intended employee performance is the work of employees reflected in the way they plan and carry out all tasks whose intensity is based on work ethic, as well as professional employees in the work process.

AI. THEORETICAL FRAMEWORK

Wahyu (2012) states the effectiveness of accounting information system technology significantly influences individual performance. Marlinawati and Suaryana (2012) the effectiveness of accounting information systems significantly influence employee performance. Mercika and Jati (2014) show the user's technical ability has a positive effect on individual performance. Aditya and Suardikha (2013) show computer user expertise has a positive effect on employee performance. Wahyu (2012) shows the effectiveness of accounting information system technology significantly influences individual performance. Marlita and Dharmadiaksa (2014) showed the effectiveness of accounting information systems had a positive and significant effect on employee performance.

Individual performance is the foundation of company performance. Individual performance is often associated with characteristics of the type of work, the type of industry, and the ability of the technology and systems used (Ivancevich et al., 2005). Employee performance is the ability to achieve job requirements that are completed according to work targets in a timely manner. Anoraga (2007) explains the factors that influence performance are motivation, training and education, compensation, technology, skills and work discipline. The success of an organization can be determined from the results of employee performance. Accounting information systems are considered as an important factor in achieving employee performance, especially in the decision making process. According to Baig and Gururajan (2011) information systems are one means to improve employee performance.

Rahmawati (2008) explains that task suitability is related to the extent to which an individual's ability to use information systems in carrying out tasks to improve individual performance. Rizaldi (2015) states the application of information systems in the company will affect the performance of employees in the company. Performance is the result of quality and quantity of work achieved by an employee in carrying out their duties according to the responsibilities given (Mangkunegara, 2002). The research results of Kadek Wahyu Indralaksana and I.G.N. Agung Suaryana (2014) shows that the better the use of accounting information systems, the better individual performance. Accounting information systems affect individual performance improvement by 34.5%. The results of Novia Fabiola Pangeso's research (2014) show that individual performance is influenced by the effectiveness of the use of accounting information system technology and the trust of accounting information system technology. The result of the F test shows that the effectiveness of the use and trust of the accounting information system simultaneously has a positive effect on individual performance.

The results of Warisno's research (2009) show that simultaneously the quality of human resources, communication, supporting facilities, and organizational commitment significantly influences the performance of the provincial government of Jambi. But partially, supporting facilities and organizational commitment do not significantly influence performance. The results of Luh Putu Virra Indah Perdanawati's research (2014) showed the results of the elements of user satisfaction simultaneously influencing the efficiency and effectiveness of the work of users of accounting system applications. The work effectiveness variable of the user, only the security variable has an effect. Walid Adhy Nugraha's research results (2012) have a positive influence on the contents of the system, system accuracy, system format and system timeliness, both partially and simultaneously. Research Subramaniam (2011) note that in an effort to improve employee performance, there are many gaps in the system that must be identified to be better so that the company

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can grow and survive. Employee performance must be considered and an assessment must be made. Improvements after appraisal must also be communicated to each employee. Agustina (2011) performance appraisal is basically a key factor for developing an organization effectively and efficiently.

The presence of information technology has become a source of strength for companies to achieve competitive advantage, one of which is the development of Accounting Information Systems which combines technology with information designed to assist in managing and controlling all organizational activities related to finance. Dita and Putra (2016: 616) stated that the Accounting Information system in the company can provide added value for users which ultimately has a positive impact on improving individual performance. Frestilia (2013), Indralaksana and Suaryana (2014) in their research showed that the use of technology has a positive effect on performance. The use of information systems is behavior that arises due to the advantages of using information systems. Behavior that arises from the use of information systems in the next process is expected to have an impact on individual performance. The quality of information systems is a characteristic of inherent information about the system itself DeLone and McLean (1992). Davis et al., (1989) the quality of information systems is defined as the perceived ease of use which is the level of how much computer technology is felt to be relatively easy to understand and use.

Dita and Putra (2016) stated that accounting information systems in the company can provide added value for users which ultimately has a positive impact on improving individual performance. The results of Frestilia (2013) Indralaksana and Suaryana (2014) in their research showed that the use of technology has a positive effect on performance. The quality of the system is the accuracy and efficiency of accounting software that plays the role of producing information (Tjakrawala and Cahyo, 2010). The DeLone and McLean (1992) model explains that the quality of software used is relatively high and can improve performance will give satisfaction to users of information systems rather than the quality of the software used is relatively low and unable to improve performance. This research is supported by research conducted by Istianingsih and Wijanto (2008), Purwaningsih (2010), and Tjakrawala and Cahyo (2010). The results showed positive results of the influence of the quality of information systems on the satisfaction of users of information systems. Research conducted by Ni Made Sri Rukmiyati, I Ketut Budiarta (2016) shows that the quality of the system significantly influences user satisfaction with the information system used.

Seddon and Kiew (1996) found that there is a positive relationship between system quality and user satisfaction. Measures on the performance of employees of computer system users are indirectly reflected by the quality of the systems they have (Istianingsih and Utami, 2009). If the quality of the information system is good according to the user's perception, then the individual's performance is likely to increase. Based on the study of theory and previous research, the hypotheses in this study are: H1 = the quality of accounting information systems affect individual performance

BI. RESEARCH METHODOLOGY

The research instrument test used validity test with Pearson product moment correlation and the reliability test used was Cronbach Alpha. The classic assumption test used is multicollinearity test, autocorrelation test, heterokedasticity test and normality test. The data analysis technique used is path analysis. The type of data in this research is quantitative which aims to describe systematically and in accordance with the facts that will be investigated by collecting data, processing and analyzing data in hypothesis testing. Quantitative data is calculated based on the value or score of the answers given to respondents in the form of questionnaires. The source of research data to be examined is primary data. According to Sugiono, (2009) population is a generalization area that consists of objects or subjects that have certain qualities and characteristics that are applied by researchers to be studied and then conclusions drawn. The population in this study are employees of the 24 financial and administrative section who have access to use the Accounting Information System Application for Acosys software users in several MSMEs located in the Bandar Lampung city area. The sample is part of the number and characteristics possessed by the population. In this study the sample employees were selected based on Purposive Sampling (desired criteria). The sample selection criteria in this study are employees who use Acosys software in several MSMEs in the city of Bandar Lampung. These criteria are intended to obtain a sample that in operational activities understands various matters related to the computerized basis, then later the results can be used in decision making, so it is considered appropriate to be a sample in this study. In this study the authors used primary data, because

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the data was obtained directly or indirectly through intermediary media. The system quality referred to in this study is the quality of the Acosys software accounting information system application at MSMEs located in Bandar Lampung City. The tools to measure this variable were taken from a questionnaire used by Bailey and Pearson (1983), measuring flexibility of the system, error recovery, respond time, integration of the system, ease of access and language adopted in Livari (2005) research. . This variable is measured by seven questions with 27 using a Likert scale from very little to very much agree. The higher the score of this variable, the higher the quality of the accounting information system application program according to the user. The lower the score of this variable, shows the quality of the accounting information system application system is lower according to user perception. Employee performance The level of productivity and effectiveness in implementing accounting information systems and output quality • The application of an accounting information application system can facilitate employees • The level of reports generated can be in accordance with job needs (Rini Handayani, 2007).

This research is quantitative. This research was conducted at PT Indofood Sukses Makmur Tbk. The type of data is quantitative data that includes the value of questionnaire answers and information at PT Indofood Sukses Makmur Tbk. Using primary data sources in the form of the results of the answers to the questionnaire. Samples were taken based on purposive sampling technique. Respondents in this study are staff of finance and accounting staff who use accounting information systems. According to Gibson (1987), ability and skills are the main factors affecting work behavior and individual performance, while factors that do not directly affect are demographics. This was revealed again by Robbins, namely performance can be estimated estimated by assessing individual knowledge, skills and abilities. This study uses a questionnaire adopted from the Panggeso study (2014). Success in individual performance is measured by the completion of the tasks performed. Data analysis techniques in this study include: descriptive statistical analysis, validity and reliability tests, classic assumption tests, and regression analysis. Reliability Tests are carried out to determine the degree of consistency / constancy of the data in a certain time interval. The reliable level of a variable or research construct can be seen from the results of the Cronbach Alpha (α) statistical test. Variables or constructs are said to be reliable if the Cronbach Alpha value > 0.60 . The more alpha values close to one, the more reliable data reliability values for each variable. Multicollinearity test is used to find out whether there is a strong correlation between the independent variables included in the modeling. Multicollinearity can be checked using Variance Inflation Factor (VIF) for each Independent Variable, i.e. if an Independent Variable has a VIF value of > 10 means that there has been multicollinearity. Autocorrelation test is a state in which the correlation between residuals in one observation with other observations in the regression model. The testing method uses the Durbin-Watson test (DW test) with the following conditions: (1) if d is smaller than d_l or greater than $(4-d_l)$, it means that there is autocorrelation, (2) If d is located between d_u and $(4 -d_u)$ means that there is no autocorrelation and (3) If d lies between d_l and d_u or between $(4-d_u)$ and $(4-d_l)$ then it does not produce a definitive conclusion. Normality test is done by using numerical through non-parametric statistical tests Kolmogrov-Smirnov (K-S). On the One Kolmogrov-Smirnov statistical test can be seen significant probabilities of the variables.

IV. RESULT AND DISCUSSION

The results of the analysis in this study are illustrated in the following :

The results of the validity test with product moment correlation is known that the whole item of the questionnaire variable accounting system quality and employee performance is declared valid because p value < 0.05 , so that the whole can be used for research purposes. The reliability test results with Cronbach Alpha note that the variable quality of accounting information systems and employee performance has a Cronbach alpha > 0.60 so that it is declared reliable.

Data Validity Test

Validation test is done by comparing r_{table} and r_{count} . To measure validity, it can be done by correlating the score of questions with the total score of constructs or variables. To test whether each indicator is valid or not, by looking at the Cronbach Alpha output display in the Correlated item - Total Correlation column. Then the value of Correlated items - Total Correlation compared with the results of the calculation r table. If the r count is greater than r table then it can be concluded that all indicators are valid.

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Table 1 Data Validity Test Results

No	Variable	R count	R table	Status
1	X1	0,641	0,2542	<i>Valid</i>
2	X2	0,598	0,2542	<i>Valid</i>
3	X3	0,784	0,2542	<i>Valid</i>
4	X4	0,738	0,2542	<i>Valid</i>
5	Y1	0,670	0,2542	<i>Valid</i>
6	Y2	0,686	0,2542	<i>Valid</i>
7	Y3	0,588	0,2542	<i>Valid</i>
8	Y4	0,742	0,2542	<i>Valid</i>

Source: Processed data

Data Reliability Test

Data The level of reliability of a variable or research construct can be seen from the results of the Cronbach Alpha (α) statistical test. Variables or constants are said to be reliable if the Cronbach Alpha value > 0.7 . The more the alpha value is, the more reliable the data value is. The reliability test results can be seen in table 2 below:

Table 2. Reliability Test Results

No	Variable	<i>Cronbach Alpha value</i>	Information
1	X ₁	0,838	<i>Reliabel</i>
2	Y	0,799	<i>Reliabel</i>

Source : processed data

Classic Assumption Test

Normality test

This normality testing data is performed using the Kolmogorof-Smirnov One Sample Test. Testing data is normally distributed if the Asymp Sig (2-tailed) value produced is greater than the alpha value of 0.05 (5%). Data normality test results can be seen in table 3 below:

Table 3 Normality Test Results

<i>Asymp Sig (2-tailed)</i>	Information
0,386	Normal

Source: processed data

From table 3 it can be seen that the Asymp Sig value is more than 0.05, so the data used in this study are normally distributed.

Linearity Test

Linearity test aims to determine whether two variables have a linear relationship or not significantly.

Table 4. Linearity Test Results

Variable	<i>Sig linearity</i>	Information
Y*X1	0,000	Linier

Source : processed data

From table 4 it can be seen that the significant value is less than 0.05, therefore two variables are said to have a linear relationship.

Multicollinearity Test

If the VIF value is more than 10 and the tolerance value is less than 0.10 then multicollinearity occurs, on the contrary there is no multicollinearity between variables if the VIF value is less than 10 and the tolerance value is more than 0.10. Multicollinearity test results can be seen in table 5 below:

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Table 5
Multicollinearity Test Results

No	Variable	Collenearity Statistics		Information
		Tolerance	VIF	
1	X1	0,482	2,964	Free Multicollinearity

Source: Processed data

From table 5 it can be seen that the variables namely the quality of accounting information systems have a tolerance value > 0.10 and a VIF value < 10, so that all variables are free from multicollinearity problems.

Heteroscedasticity Test

The decision is that if significant < 0.05, then H0 is rejected (there is heteroscedasticity). If it is significant > 0.05, then H0 is not rejected (there is no heteroscedasticity). Heteroscedasticity test results can be seen in table 6 below:

Table 6 Heteroscedasticity Test Results

No	Variable	Sig of absolute residual
1	X1	0,091

Source: Processed data

From table 6 it can be seen that for all variables having a significance value of more than 0.05, so that the variable quality of the accounting information system does not occur heteroscedasticity problems.

Multiple Linear Regression

After seeing the results of the descriptive analysis of each variable the next discussion is to interpret the results of the multiple linear regression analysis test. This analysis is used to prove the hypothesis that was made at the beginning. In this section, we will look at the influence of the dependent variables used in the study of the independent variables, which are based on the formulation made by this linear regression test:

$$Y = a + b_1X_1 + e \quad Y = a + 0.324X_1 + e$$

From the results of these calculations it can be seen that the regression coefficient has a positive sign, meaning that the higher the quality of the Accounting Information System is predicted to improve performance. The dependent variable or the predicted value has increased. A constant of 0.324 means that if the quality value is above 0,000 then the employee's performance will be positive.

Hypothesis Testing

In this study a t test was conducted to determine whether the independent variable has an influence on the dependent variable. The independent variable has an influence on the dependent variable if the t-test significant value is less than 0.05. The partial regression results can be seen in Table 7 regarding the variable quality of the accounting information system on individual performance below.

Table 7 Test Results

Model	<i>Unstandardized Coefficients</i>	t	Sig.
	Beta		
X 1	0,386	3,473	0,001

Source: Processed data

Based on table 7, it was found that the beta value of variable x1 was 0.386. On the variable x1 shows that significant 0.001 < 0.05, concluded that the quality of the accounting information system has a significant effect on employee performance.

One of them is about developing an accounting information system that combines technology with information designed to assist in managing and controlling all company activities related to financial management. Good individual performance will help the company to achieve its goals and meet the needs of the community. This study supports research conducted by Sari (2009) and Thompson et al. (1991) and Novita (2011) which show that the effectiveness of accounting information systems has a positive influence on individual performance. Alshbiel and Ahmad (2011) stated the better and optimal information systems used in organizations, would be able to improve the ability of accounting information systems to prepare the information needed by decision makers. With the good quality of decision making, it can improve overall organizational performance. Dita and Putra (2016: 616) state that accounting information systems in

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companies can provide added value to users, which in turn has a positive impact on improving individual performance. This means an increase in individual performance will not be achieved if the application of accounting information systems that are not in accordance with user needs. Accounting Information Systems are said to be effective if the information provided by the system can serve the needs of system users. These results support previous research from Frestilia (2013), Indralaksana and Suaryana (2014) which shows that the use of technology has a positive effect on performance.

V. CONCLUSION AND SUGGESTION

Based on the results of this study concluded that the quality of the accounting information system has an influence on employee performance. Accounting information systems can support and simplify work. The existence of an accounting information system can make it easier for employees to do work in operational and financial activities. Quality accounting information systems will produce quality accounting information. Quality accounting information such as complete information, relevant information and reliable information and timely information. the better the quality of the Accounting Information System used by the company, the employee's performance will also increase. Quality information can help management in decision making and ultimately assist employees in carrying out their duties and authority so as to improve employee performance. Improved individual performance can improve overall organizational performance.

Suggestion

It is expected that PT Indofood Sukses Makmur Tbk improves and expands the application of accounting information systems that are tailored to the needs of the duties and authority of employees so that employees can work in accordance with the job description to the maximum. Future studies are suggested to expand the sample that is not limited to one Limited Liability Company and add other variables that affect employee performance.

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