e-ISSN 2716-3148 (media online)
Journal Research of Accounting (JARAC)
Vol. 6 No. 1 Desember 2024: 64-74

A QUANTITATIVE STUDY OF ACCOUNTING INFORMATION SYSTEMS (AIS) PERFORMANCE IN VILLAGE CREDIT INSTITUTIONS (LPD) IN PETANG DISTRICT

RR. Maria Yulia Dwi Rengganis[1*]
Ni Luh Nyoman Sherina Devi[2]
Ida Ayu Nirma Prameswari[3]
I Kadek Bagiana[4]

Universitas Mahasaraswati [1,2,3,4]
[*]Corresponding author: mariayuliadwi@unmas.ac.id

ABSTRACT

In this era of globalization filled with competition, change and uncertainty, Accounting Information Systems (AIS) have become something that is really needed by companies. A well-designed information system will produce quality information as a basis for decision making for management to provide information to parties related to the company. The importance of the existence of a good accounting information system in the LPD has made researchers interested in conducting research on the performance of the Accounting Information System (AIS) in the LPD in Petang District. The population of this research is all employees in 22 LPDs in Petang District and units related to Accounting Information Systems. The total number of employees at the Village Credit Institution (LPD) in Petang District is 106 employees. In this research, the sample selection method used was purposive sampling, namely using certain criteria. From these criteria, a total sample of 76 employees was obtained. The data collection technique in this research uses a questionnaire. The results of the analysis show that user training and education programs have a positive effect on the performance of the accounting information system in the LPD of Petang District, while communication between users and IS developers and the existence of an IS steering board have no effect on the performance of the accounting information system in the LPD of Petang District.

Keywords: accounting information system performance, user training and education programs, IS user and developer communication, the existence of an SI steering committee, Village Credit Institution.

I. INTRODUCTION

The development of accounting information technology is currently growing rapidly, in fact almost all companies have implemented information systems and technology to achieve a better level of efficiency. To achieve the goals of a company, it must be supported by a good Accounting Information System (AIS). In the current era of globalization which is characterized by competition, change and uncertainty, AIS is very important in a company, because SIA is able to support the smooth performance of the company. In addition, the use of computer-based AIS has brought opportunities for companies to carry out accounting functions more effectively and efficiently so that companies are able to develop and use computerized systems to track and record financial transactions. An accounting information system is a system that provides accounting and financial information along with other information obtained from routine accounting transaction processes. A well-designed information system will produce quality information as a basis for decision making for management to provide information to parties related to the company. Accounting information systems provide great benefits for achieving organizational goals. Typically, a system is said to be successful if three conditions are met, namely, users of the system increase, user perceptions of the quality of the system are better than before, or user satisfaction with accounting information in carrying out operational activities to help achieve company goals.

Jen (2002) in Jayanti (2018) explains that the performance of accounting information systems will be higher if training and education programs for users of accounting information systems are introduced. A training and education program is an activity program to increase a person's knowledge, including increasing mastery of theory, practice and decision skills regarding problems related to activities to achieve desires and companies. Almilia (2015) stated that training and education programs are a way to improve and increase the knowledge, abilities, attitudes and personality traits of human resources in an organization.

Communication between users and information system developers is another factor that influences the performance of accounting information systems. Mangkunegara (2009:11), communication is a process of transferring information, ideas, understanding from one person to another with the hope that the other person can interpret it according to the intended purpose. The existence of a steering council influences the performance of the information system because the existence of a steering council can help provide information on how to use the accounting information system correctly.

Village Credit Institutions (LPD) are one of the financial institutions that have used SIA in processing their transaction data. The use of AIS in LPD plays a role in making it easier for employees to process data to make it more practical. The existence of a proper AIS will help in producing reports quickly, accurately and relevantly so that they can be useful in decision making. Complete financial reports are needed to assess the performance of an LPD, therefore there is a need for SIA support with computerized information technology. The existing information system is also used to make it easier for customers to carry out transactions, withdraw money, check balances, etc. From the information system used, it can be seen whether the management of the organization is good or not.

The benefits that companies get from having an accounting system, apart from being able to produce financial reports automatically and quickly, the reports produced are usually more transparent and have a better level of accuracy than manually. The importance of the existence of a good accounting information system in the LPD has made researchers interested in conducting research on the Accounting Information System (AIS) in the LPD in Petang District.

II. LITERATURE REVIEW

2.1 Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) by Davis (1989), which was adopted from the Theory of Reasoned Action (TRA) developed by Fishbein and Ajzen (1975), offers a theory as a basis for gaining a better understanding of user behavior in accepting and using systems. information.

TAM is an information systems theory that creates models of how users want to accept and use technology. This model proposes that when users are offered to use a new system, a number of factors influence their decisions about how and when to use the system, especially in terms of: usefulness (users believe that using this system will improve their performance), ease of use (where users believe that using this system will free them from difficulties), in the sense that this system is easy to use (Rivaningrum, 2015). TAM aims to explain and estimate (user acceptance) of an information system. TAM provides a theoretical basis for knowing the factors that influence the acceptance of a technology in an organization.

2.3 Accounting information system

An accounting information system is a system that processes data and transactions to produce information that is useful for planning, controlling and operating a business. An Accounting Information System (AIS) is capital in an organization that is useful in preparing financial information for a company obtained from transaction management data collection activities. According to Haqiqi, et al. (2022) an accounting information system is a composition of various documents, records, equipment including computers and equipment, communication tools, implementing staff and all reports designed to transform financial data into information needed by management. According to Harlis (2015:15) performance is the result of work functions or activities of a person or group in an organization which is influenced by several factors to achieve organizational goals within a certain time period. Company performance is the level of achievement of results in order to realize company goals. The good or bad performance of an accounting information system can be seen from the satisfaction of AIS users and the use of AIS.

2.4 Factors that Influence the Performance of Accounting Information Systems

User Training and Education Program

Education and training is a systematic process to improve, develop and shape employees to learn knowledge, skills, abilities or behavior towards personal and organizational goals so as to create quality human resources. With training and education, users can gain the ability to identify their information requirements and the constraints and limitations of these systems and capabilities can lead to improved performance. Dewi (2016) stated that system user training is training held by the company to introduce the system to employees.

IS User and Developer Communication

Communication support between users and developers in the process of developing an accounting information system and organizing an accounting information system within the company will increase the user's desire to use the system. It is indicated that in developing an accounting information system, problems will of course be found that occur during the information system development process. If there are problems, the performance of the accounting information system (AIS) will decrease. So, to be able to improve communication performance between parties, it must be established effectively to obtain a quality system as well as user acceptance and satisfaction with the system.

The existence of an Information Systems Steering Committee

Steering boards or other advisory groups are places where managers influence policy, budgets, planners, and information stewards. The steering committee consists of members who are highly active in functions such as programming and information technology support (DUKTI). This task makes the quality of the system used better so that the performance of the accounting information system increases.

The influence of user training and education programs on the performance of accounting information systems

Susilatri (2015), explains that the performance of accounting information systems will be higher if training and education programs for users of accounting information systems are introduced. A training and education program is an activity program to increase a person's knowledge, including increasing mastery of theory, practice and decision skills regarding problems related to activities to achieve desires and companies. Dewi (2016) stated that system user training is training held by the company to introduce the system to employees. Through training, it is hoped that employees can gain more knowledge and this can lead to improved performance. The aim is to train and develop the skills possessed by users of accounting information systems. Another aim is to increase self-confidence to anticipate forms of anxiety and resistance to the existence of information systems. the new one.

Based on research conducted by Vardhanaya (2019), Sukanata (2019), Wini (2021) shows that trainer programs and user education have a positive effect on the performance of accounting information systems. This means that the greater the trainer program and user education, the greater the performance of the information system (Sia). Based on this description, the hypothesis of this research is:

H1: User training and education programs have a positive effect on the performance of the accounting information system (AIS) at Village Credit Institutions (LPD) in Petang District.

The influence of communication between users and IS developers on the performance of accounting information systems

Communication between users and information system developers is another factor that influences the performance of accounting information systems. Mangkunegara (2009:11), communication is a process of transferring information, ideas, understanding from one person to another with the hope that the other person can interpret it according to the intended purpose. Communication support between users and developers in the process of developing an accounting information system and organizing an accounting information system within the company will increase the user's desire to use the system. Good communication between users and developers

e-ISSN 2716-3148 (media online)
Journal Research of Accounting (JARAC)
Vol. 6 No. 1 Desember 2024: 64-74

makes the performance of accounting information systems (AIS) better and vice versa. So, to be able to improve communication performance between parties, it must be established effectively to obtain a quality system as well as user acceptance and satisfaction with the system.

Based on research conducted by Wibawa (2019), Indrayanti (2021), shows that communication between users and information system developers has a positive effect on the performance of accounting information systems (AIS). This means that good communication between users and information system developers will improve the performance of accounting information systems. Based on this description, the hypothesis of this research is:

H2: Communication between users and information system developers has a positive effect on the performance of the accounting information system (AIS) at Village Credit Institutions (LPD) in Petang District.

The influence of the existence of an IS steering committee on accounting information system performance

Steering boards or other advisory groups are places where managers influence policy, budgets, planners, and information stewards. The steering committee consists of members who are highly active in functions such as programming and information technology support (DUKTI). Elga (2016) stated that the steering committee with its policies will be able to improve system performance because there are always periodic meetings to discuss system planning so that the steering committee can provide direction for information system activities and carry out information system travel.

Based on research conducted by Artini (2016), it shows that the existence of a steering board has a positive effect on the performance of the accounting information system (AIS). This means that the better the existence of an information system steering committee, the performance of the accounting information system will increase. Based on this description, the hypothesis of this research is:

H3: The existence of an information system steering committee has a positive effect on the performance of the accounting information system (AIS) at Village Credit Institutions (LPD) in Petang District.

III. RESEARCH METHODS

The population of this research is all employees in 22 LPDs in Petang District and units related to Accounting Information Systems. The total number of employees at the Village Credit Institution (LPD) in Petang District is 106 employees. In this research, the sample selection method used was purposive sampling. In this study the samples used were as follows:

a) All employees at the Village Credit Institution (LPD) in Petang District.
b) Employees at the Village Credit Institution (LPD) in Petang District who do not use a computer accounting information system.

Based on the explanation above, a total sample of 76 employees was obtained. This amount meets all the criteria. Meanwhile, there are 30 employees who do not meet the criteria.

The data collection technique in this research uses a questionnaire. In this research, the questionnaire was directly taken to the location, namely the Petang District LPD and given to respondents. The questionnaire submitted is in the form of a written list of questions to respondents regarding the performance of the accounting information system. Respondents' answers will be measured using a Likert Scale. The data analysis technique used in this research is multiple linear regression, with the following equation:

$$KSIA = \alpha + \beta 1PPDPP+\beta 2KPP+\beta 3KDP\ e.....(1)$$

Where:

KSIA	= Accounting Information System Performance
α	= Constant value
β1, β2, β3	= Organization size regression coefficient
PPDPP	= User training and education programs
KPP	= Communication between users and IS developers
KDP	= The existence of a steering committee
E	=*Term error*

Operational Definition of Variables

AIS performance

The performance of an accounting information system is identified as the level of achievement of results from the implementation of a system in an agency or organization. The performance of an accounting information system includes reporting results in a company. Good or bad performance of an accounting information system depends on several factors that influence it (Hendra, 2018). The instrument used in this research was a questionnaire. The measurement scale used for the SIA performance variable uses a 5 point Likert scale with research sources from Wini's research (2021), the available options are: Strongly Disagree (STS) has a score of 1, Disagree (TS) has a score of 2, Slightly Agree (KS) has a score of 3, Agree (S) has a score of 4, Strongly Agree (SS) has a score of 5.

The indicators used in the accounting information system (AIS) performance variables are:

a) Accurate and up to date
b) Easy to understand and use
c) Appropriate
d) Effective and Efficient

User Training and Education Program

Training and education programs held to provide or improve users' abilities and understanding of the accounting information system used will make these users more satisfied and will use the system they have mastered well and smoothly. With high user training and education in using the system, the performance of the accounting information system (AIS) will improve. The instrument used in this research was a

e-ISSN 2716-3148 (media online)
Journal Research of Accounting (JARAC)
Vol. 6 No. 1 Desember 2024: 64-74

questionnaire. The measurement scale used for user training and education program variables uses a 5 point Likert scale with a questionnaire source from Wini's research (2021), the available options are: Strongly Disagree (STS) has a score of 1, Disagree (TS) has a score of 2, Disagree (KS) has a score of 3, Agree (S) has a score of 4, Strongly Agree (SS) has a score of 5. The indicators used in this variable are:

a) Training
b) Learning

IS User and Developer Communication

According to Vikawati (2015), communication support and information system developers and the organization of information systems within the company will increase users' desire to use the system. The instrument used in this research was a questionnaire. The measurement scale used for the IS user and developer communication variable uses a 5 point Likert scale with research sources from Yasa's research (2020), the available options are: Strongly Disagree (STS) has a score of 1, Disagree (TS) has a score of 2, Disagree (KS) has a score of 3, Agree (S) has a score of 4, Strongly Agree (SS) has a score of 5. The indicators used in this variable are:

a) Language
b) Need
c) Communicative
d) Accuracy
e) Time

The existence of the SI Steering Committee

The existence of a steering board whose task is to direct system development, implement and control the operation of the information system will make the quality of the accounting information system used better and the performance of the accounting information system (AIS) increase. The instrument used in this research was a questionnaire. The measurement scale used for the variable existence of an information system steering committee uses a 5 point Likert scale with research sources from Indrayanti's research (2021), the available options are: Strongly Disagree (STS) has a score of 1, Disagree (TS) has a score of 2, Disagree (KS) has a score of 3, Agree (S) has a score of 4, Strongly Agree (SS) has a score of 5. The indicators used in this variable are:

a) The level of influence of the steering committee in the use of AIS
b) The level of influence of the steering committee on the results of AIS use
c) The level of influence of the steering committee in the development of the AIS
d) The level of influence of the steering committee on the flow of the AIS
e) The level of influence of the steering committee in resolving problems

IV. RESULTS AND DISCUSSION

4.1 Instrument Testing

This research begins with testing the instrument, namely by testing the validity and reliability of the instrument. All statement items in the questionnaire were declared valid and reliable.

4.2 Classic assumption test

Based on the classical assumption tests that have been carried out, this research has passed the classical assumption tests including: normality test, multicollinearity test, and heteroscedasticity test.

4.3 Multiple Linear Regression Analysis

Results of multiple linear regression analysis of the three independent variables, namelyUser Training and Education Programs, Communication between Users and IS Developers, and the existence of an IS Steering Committeecan be seen in Table 1 below:

Table 1.
Results of Multiple Linear Regression Analysis

Variable	Regression Coefficient (B)	t	Sig
X1	0.713	8,067	0,000
X2	0.004	0.049	0.961
X3	0.005	0.062	0.951
Constant	6,246		
Adjusted R Square	0.550		
F Count	31,542		
Significance of F	0,000		

Based on Table 1, it is known that the coefficient value of the regression equation from the output of the regression equation model is obtained:

KSIA = α + 0.713PPDPP+0.004KPP+0.005KDP

1. The influence of user training and education programs on the performance of accounting information systems
   The results of testing the first hypothesis (H1) show that user training and education programs have a positive effect on the performance of the accounting information system. The results of the regression test can be seen in Table 1 which shows the significance value of the user training and education program variable, namely 0.000 < 0.05 and the regression coefficient is positive at 0.713 so that H1 is accepted. This result can be caused by the success of the training and education carried out. The existence of training and education allows employees to gain more

knowledge so that employees can improve their performance. The higher the level of training and education provided, the satisfaction of Accounting Information System users will also increase.

2. The influence of communication between users and IS developers on the performance of accounting information systems
   The results of testing the second hypothesis (H2) show that communication between users and IS developers has no effect on the performance of the accounting information system. The results of the regression test can be seen in Table 1 which shows the significance value of the IS user and developer communication variable, namely 0.961 > 0.05 and the regression coefficient is positive at 0.004 so that H2 is rejected. This result can be caused by the lack of intense communication between users and IS developers. Moreover, according to information from respondents, system developers are quite sensitive to user needs because developers may already know what users need. so that whether or not there is communication between users and system developers does not significantly affect the performance of the accounting information system.
3. The influence of the existence of an IS steering committee on accounting information system performance
   The results of testing the third hypothesis (H3) show that the existence of an IS steering committee has no effect on the performance of the accounting information system. The results of the regression test can be seen in Table 1 which shows the significance value of the variable for the existence of an SI steering committee, namely 0.951 > 0.05 and the regression coefficient is positive at 0.005 so that H3 is rejected. This result can be caused by the minimal contribution of the steering committee to accounting information system users, both in terms of context and intensity of direction. So even though the steering committee has provided understanding and knowledge regarding accounting information systems, this has not been able to significantly improve the performance of accounting information systems in the organization.

Based on Table 1, it can be seen that the F test results show a significance value of 0.000. This significance value is smaller than 0.05, so this shows that the regression model used in this research is worthy of further interpretation or in other words has met the Goodness of Fit.

Based on Table 1, it can be seen that the regression analysis used is multiple regression analysis so that the coefficient of determination used is Adjusted R square. The coefficient value obtained is 0.550. The determination value is 0.550 x 100% = 55%. This indicates that 55% of SIA's performance is explained by the variables in this study, while the remaining 45% is explained by other variables not included in the model.

V. CONCLUSION

The conclusion of this research is that user training and education programs have a positive influence on the performance of the accounting information system in the

LPD of Petang District, communication between users and IS developers has no effect on the performance of the accounting information system in the LPD of Petang District, and the existence of an SI steering committee has no effect on system performance. accounting information in the Petang District LPD.

The advice that can be given is that better and more intense communication should be built between users and information system developers because with user involvement, information system development should be more optimal and in accordance with user needs.

ACKNOWLEDGMENTS

This paper and the research are supported by the Faculty of Economy and Business, Mahasaraswati University Denpasar. We also wish to thank every participant in this research for their time and contribution.

REFERENCES

Almilia, 2015. Analysis of Factors that Influence the Performance of Accounting Information Systems in Government Commercial Banks in the Surabaya and Sidoarjo Regions, http://spicaalmilia. files.wordpress.com articles-research-performance-information systems.pdf.

Goddess, Cynthia. 2016. The Effect of Education Level and Career Development on Employee Performance. EJurnal Bhishma Ganesha University of Education, Vol. 4, Pages: 1- 8).

Fishbein, M, & Ajzen, I. (1975). Belief, Attitude, Intention, and Behavior: An Introduction to Theory and Research, Reading, MA: Addison-Wesley

Haqiqi, F., Yusmalina., Isjayanti & Dolariana, W. (2022). Analysis of the Implementation of the Fixed Asset Accounting Information System and Depreciation Expenses on the Management of Financial Reports 2017 - 2019 (Case Study at the Karimun Regency BPS Office). Karimun University Research and Technology Management Journal (MARITIM JURNAL), Vol. 3 No. 2. February 2022

Indrayanti, 2021. Analysis of Factors That Influence the Performance of Accounting Information Systems in Village Credit Institutions in Abiansemal District. Thesis. Faculty of Economics, Mahasaraswati University Denpasar.

Jayanti, Kadek Mia. 2018. The Influence of Personal Technical Capability, User Education and Training and Top Management Support on the Performance of the Accounting Information System (AIS) at SPPBE in Tabanan Regency. Thesis. Ganesha Singaraja University of Education.

Mangkunegara, Anwar Prabu. 2009. Corporate Human Resources Management. Bandung: PT Teen

Rivaningrum, Ajeng. 2015. Factors that influence the performance of the accounting information system at Saras Husada Purworejo Hospital. Thesis. Accounting Study Program, Faculty of Economics, Semarang State University.

Rosdakarya.

Sukanata, 2019. Analysis of factors that influence the performance of accounting information systems in BPR Denpasar City. Thesis. Faculty of Economics, Mahasaraswati University Denpasar.

Vardhanaya, 2019. Factors that influence the performance of the accounting information system at Prima Dewata Rural Bank. Thesis. Mahasaraswati University Denpasar Accounting Study Program.

Wibawa, 2019. Analysis of factors that influence the performance of accounting information systems at village credit institutions (LPD) in Denpasar City. Thesis. Mahasaraswati University Denpasar Accounting Study Program.

Wini, 2021. Factors that influence the performance of accounting information systems at PT. Bali Dananiaga People's Credit Bank. Thesis. Mahasaraswati University Denpasar Accounting Study Program.