

Analysis of Factors Affecting the Performance of Accounting Information Systems at Village Credit Institutions in Klungkung Regency

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Abstract: Technological advances greatly affect the performance of Accounting Information Systems. Computer-based information can provide assistance so that management can work more effectively and efficiently. The use of computer-based information systems in the operation of LPD performance has begun to be applied following technological developments. The purpose of this study was to determine the effect of top management support, personal technical skills, education and training programs, user involvement in system development, software use and organizational size on the performance of accounting information systems at LPDs in Klungkung Regency. This research was conducted at the Village Credit Institution in Klungkung Regency until the period of 2021 using a computer in the operation of the LPD. The method of determining the sample using non-probability sampling is the purposive sampling method. This study used a sample of 47 LPDs from the total population used as many as 73 LPDs, with a total of 141 respondents. Data collection using a survey approach with the research instrument is a questionnaire. The results of this study indicate that the variables used are top management support, personal technical skill, education and training programs, user involvement in system development, software use and organizational size, each of which has a positive and significant effect on the performance of accounting information systems at LPDs in Klungkung Regency.

Keywords: Accounting Information System performance, top management support, personal technical skills, education and training programs, user involvement in system development, software use and organizational size.

I. INTRODUCTION

Research conducted by Handayani (2005) states that Information Systems (IS) in the financial sector contribute to creating added value for the organization because it improves performance and allows various activities to be carried out quickly, precisely and accurately. Information systems offer synergies and information efficiency in an organization. (Damayanti, 2013) states that the success of a system owned by a company also depends on a system's ease and utilization in managing the system by system users. Accounting Information Systems (AIS) can add value to a company by producing accurate and timely information (Al-Eqab & Adel, 2013). The main function of an accounting information system is to produce information based on data that is the result of financial transactions (Tokic, et al 2011). Accounting Information System (AIS) is a collection of resources, such as people and equipment, designed to transform financial data and other data into information (Bonard & William 2004:03).

Assessment of the performance of the AIS is important, so the disclosure of the factors that affect the performance of the AIS needs to be done properly (Utama and Suardikha, 2014). (Jen, 2002), (Almilia, 2014), (Diputra, 2012) and (Utama and Suardikha, 2014) state that the performance of accounting information systems can be influenced by several factors, including user involvement in the process of developing information systems, personal system technical capabilities. information systems, organizational size, top management support, formalization of information systems development,

user training and education programs, the existence of an information systems steering board, and the location of the information systems department.

Previous research mentions factors that affect the performance of accounting information systems. The personal technical skill, user communication and system development have a positive effect on the performance of accounting information systems, the variables of user training and education programs have a negative effect on the performance of accounting information systems. While the variables of user involvement in the development of information systems, organizational size, top management support, and the existence of an information systems steering board have no effect on AIS performance (Suaryastini, 2018).

Research conducted (Dewi, 2019) states that the education level variable and work experience variable have no effect on the effectiveness of using accounting information systems. Meanwhile, the training variable and the incentive variable have a positive effect on the effectiveness of the use of accounting information systems. Research on Factors Affecting the Effectiveness of Accounting Information Systems for Three-Star Hotels in Denpasar (Handoko and Dharmadiaksa, 2017) states that the variable quality of accounting information systems has a positive effect on the effectiveness of accounting information systems, the variable sophistication of information technology has a positive effect on system effectiveness. accounting information, and individual performance variables have a positive effect on the effectiveness of accounting information systems. Research conducted (Mahardika and Suardhika, 2018) states that the variables are user involvement in information system development, personal information system technical skills, top management support, formalization of information system development, training and education programs, the existence of an information system steering board, and the location of the systems department. positive and significant effect on the performance of accounting information systems.

The use of information technology greatly supports the operational activities of a company, be it large-scale companies or small-scale companies. Application of information technology in small-scale companies, for example in LPD. To assess the performance of an LPD requires good and complete financial reports, therefore an accounting information system is needed that is supported by computerized information technology to assist LPD operational activities. With the help of a computerized information system, LPD is expected to be able to process data more quickly, precisely, carefully, and the risks that may occur are smaller than using the manual method.

The Village Credit Institution as known as *Lembaga Perkreditasi Desa* is one of the institutional elements of *Pekraman Village* that carries out the financial function of *Pekraman Village* to manage the financial potential of *Pekraman Village*. Complete and accurate financial reports are needed to assess the performance of an LPD, therefore the support of an accounting information system with computerized information technology is needed (Surya, 2016). Previous research conducted at LPD Klungkung showed that the personal technical skill, user communication and system development had a positive effect on the performance of AIS. While the variables of user involvement in the development of information systems, organizational size, top management support, and the existence of an information system steering board have no effect on AIS performance (Almilia, 2014).

Based on this research and the results of interviews that researchers conducted with LPLPD, there are variables that are no longer available in LPD Klungkung, namely the existence of a system steering board, and referring to the differences in the results of previous studies, researchers used independent variables, including top management support, personal technical skills, educational programs. and training, involvement of system users in information system development, use of software and organizational size.

Researchers are interested in conducting research with the research object of the Village Credit Institution (LPD) in Klungkung Regency, because Klungkung Regency is the smallest district of 9 districts and municipalities in Bali. Klungkung is a district that has two regions, namely mainland and islands. The mainland area of Klungkung consists of 3 sub-districts, namely Klungkung, Banjarangkan and Dawan, and for the archipelago, namely Nusa Penida sub-district. Based on data from Klungkung Regency LPs for the period of June 2021, there are 119 LPDs in Klungkung Regency. The use of Accounting Information Systems in the operation of LPDs in Klungkung Regency is high, namely as much as 55% of all LPDs in Klungkung already using AIS. The details of the list of LPDs in the use of Accounting Information Systems in the operation of the organization are as follows:

Table 1: List of Klungkung Regency LPDs in the Use of Accounting Information Systems as of 2021

No.	District	Accounting Information System	
		Use	Do not use
1	Klungkung	21	2
2	Dawan	11	15
3	Banjarangkan	15	9
4	Nusa Penida	18	28
Total		65	54
Total		119	

Source: LPLPD Klungkung Regency, 2021

From the data in Table 1., it can be seen that there are 65 LPDs from the total number of LPDs that already use the Accounting Information System in operating LPDs. A total of 47 LPDs in the mainland Klungkung area and 18 LPDs in the archipelago Klungkung area. Seeing that the comparison of the use of AIS for LPDs on the mainland is higher than in the islands, the researchers used a sample of the mainland Klungkung area in this study with a total of 73 LPDs out of the total 119 LPDs in Klungkung.

II. CONCEPTUAL MODEL AND HYPOTHESES

Technology Acceptance Model (TAM) is the most widely used research model to examine the adoption of information technology, in the last 18 years TAM is the most popular and most widely used model in many studies regarding the adoption process of the use or acceptance of information systems (Budiman and Arza, 2013). Technology Acceptance Model (TAM) is a model that offers an explanation for the acceptance of the use of technology (e-commerce) and the behavior of its users (Davis, 1989). The TAM model is adopted from the Theory of Reasoned Action (TRA) model which explains that computer use is determined by attitudes individual towards system use and feelings of usefulness. The relationship between the use of the system and behavioral goals described in TAM implies indirectly the forms of individual goals to take positive actions.

This theory is relevant to use because this theory provides a basis for tracing external influences on user beliefs, attitudes, and goals. This theory also assumes 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 improving its performance. Where user involvement, HR capabilities, top management support, formalization of system development, organizational size, the existence of a system steering board, and organizational commitment are external factors that can affect the performance of an information system (Dewi, 2019). The TAM concept offers a theory as a basis for studying and understanding user behavior in receiving and using information systems (Handayani, 2005). In TAM, user acceptance of information systems is determined by two key factors, namely perceived usefulness which is defined where a person feels confident that using the system will improve his work performance and perceived ease of use which is defined where someone feels confident using the system does not require any effort or effort. free of effort (Devi, 2014).

Hypotheses Development

According to Deni Dermawan (2013, p. 95) top management in supporting information systems is the owner of the system, they often determine or influence the direction of information system development, also act as system users because they are very concerned about the overall condition of the company, top management usually wants a summary information to support its activities when planning, analyzing and strategic decisions. According to (Ikshan, 2005, p. 7) top management support is an important factor that determines the effectiveness of acceptance of information systems in organizations. Therefore, the positive impact of top management support can be seen from the extent to which senior executives can understand the importance of the function of information systems and participate in information systems activities (Doubt-Nathan et al., 2004). In addition, the interest of executives in exploring the functions of information systems and also encouraging operating units to collaborate with information systems in a professional manner (Boynton et al., 1992). As well as considering the system as a strategic resource and making it an opportunity offered by them (Khan et al., 2013). In addition, three important components have always been the focus of top management to provide support, including 1) source of provision, (2) participation, and (3) involvement (Liu et al., 2015).

Jen (2002) argues that the greater the support provided by top management will improve the performance of the AIS due to the positive relationship between top management support in the process of developing and operating the AIS with the

performance of the AIS. The results of the study (Pontonuwu, et al 2017) state that top management support has a positive and significant effect on the performance of the Accounting Information System. Research (Prabowo, 2014) has the result that there is no positive and significant effect between top management support on individual accounting information system performance. Research (Mahardika & Suardhika, 2018), (Handoko & Dharmadiaksa, 2017), (Kurinatmi, 2016) states that top management support has a positive effect on performance.

H₁: Top management support has a positive effect on the performance of accounting information systems

Personal technical skill is the ability of a person obtained from experience and education or training that has been followed, so as to increase his satisfaction to use accounting information systems implemented by an organization (Suryawarman and Widhiyani, 2012). Research conducted by Gustian (2014) states that the variable of personal technical skill has a positive and significant effect on the performance of accounting information systems. Good personal technical skills can spur users to use accounting information systems, so that the performance of accounting information systems can be higher (Chasanah, 2018).

(Jen, 2002) argues that the higher the AIS's personal technical skill, the higher the AIS's performance due to the positive relationship between AIS's personal technical skill and AIS's performance. (Komara, 2004) and (Kariyani, 2006) state that personal technical skill has a positive relationship to the performance of accounting information systems. (Choi, et al. 2010), (Wirayanti et al. 2015) and (Ardiwinata, 2019) state that the personal technical skill of information systems is the main influence of employee recruitment and information system design. Personal abilities possessed from education and experience can increase satisfaction in the use of accounting information systems, so that it will help complete their work because of the adequate knowledge and abilities possessed by users.

H₂: Personal technical skill has a positive effect on the performance of accounting information systems

Training and education can improve the ability to identify their information requirements and the seriousness and limitations of IS and this ability can lead to increased performance (Montazemi, 1988) in (Komara, 2004). According to (Ariyanti 2015) the user training and education program is a formal effort for the purpose of transferring system knowledge which is required to include information system concepts, technical capabilities, organizational capabilities and knowledge of information system products specifically to information system users. (Jen, 2002) argues that AIS performance will be higher if user training and education programs are introduced to system users. In addition, research results from (Nopriyani, 2017), (Satria & Dewi, 2019) and (Sudibyo & Kuswanto, 2011) state that user training and education programs have a positive effect on AIS performance.

H₃: Training and education programs have a positive effect on the performance of accounting information systems

User participation is the involvement of users of information systems in the development of information systems. If users are given the opportunity to provide opinions and suggestions in the development of information systems, users will psychologically feel that the information system is their responsibility, so that information system performance is expected to increase. According to (Kharisma, 2017) user involvement is the mental and emotional involvement of people in group situations that encourage them to contribute to group goals. (Jerald Greenberg, 2011) argues that participation is active involvement in the learning process, active participation leads to more effective learning. In research (Hendra, Setiawanta, 2013) revealed that user involvement significantly affects the performance of AIS. (Jen, 2002) argues that more frequent user involvement will improve AIS performance due to a positive relationship between user involvement in the information system development process and AIS performance. This result is supported by research from (Perbarini, 2012) and (Asri et al., 2021) which suggests similar results.

H₄: User involvement in the system development process has a positive effect on the performance of accounting information systems

The use of software can speed up and provide more accurate data processing than manuals and all events can be traced more easily. Users of this accounting software are not only used by parties who are members of the company to compile financial reports, but are also used by students, especially students majoring in accounting as a form of preparation for entering the work environment (Afriani, 2018). Wicaksana (2009) states that the use of appropriate software in an organization will support the performance of accounting information systems. Because the use of software that suits the needs of the organization will provide benefits for the organization. Afriani (2018) states that the use of Product System Accounting Software (ASP) based on indicators of Human Resources and Tools, Data, and Information together affects the quality of the value of information.

H₅: The use of software has a positive effect on the performance of accounting information systems

Organizational size is related to the success of information systems because funding or support resources are more adequate in larger organizations. If the resources are inadequate, it will allow the system designer to not be able to follow normal development procedures, thereby increasing the risk of system failure (Evi Septriani, 2010). The larger the size of the company's organization, supported by greater human resources, it will produce a better information system. A better information system will be expected to cause users to feel satisfied to use the existing accounting information system (Umami, 2014).

Wrastuti (2009) stated that the size of the organization is generally measured by the number of employees. Mladen Cudanov et al., (2010) stated that the implementation of information and technology can be influenced by the size of the organization. Diputra and Fitri (2012) stated that the size of the organization measured by the number of employees did not improve the performance of AIS because there was no influence between the number of employees and the performance of AIS. The application of technology will reduce the number of employees employed. Jen (2002) argues that the larger the size of the organization (as seen from the number of employees) will increase the performance of the AIS due to a positive relationship between the size of the organization and the performance of the AIS. Komara (2004) states that the size of the organization has a significant effect on the performance of Accounting Information Systems.

H₆: Organizational size has a positive effect on the performance of accounting information systems.

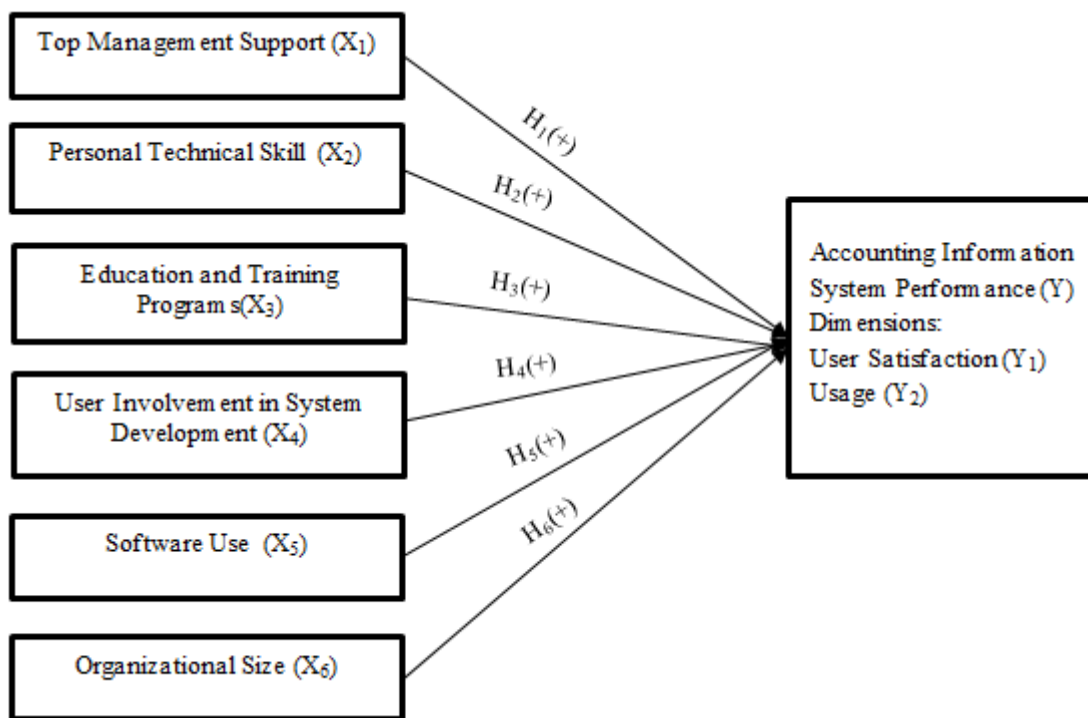


Figure 1: Conceptual Model

III. RESEARCH METHODS

The location of this research is the Village Credit Institution (LPD) in Klungkung Regency. The dependent variable (Y) in this study uses two dimensions as indicators for measuring AIS performance, namely user information satisfaction and system usage. The population used was 73 LPDs in Klungkung Regency with a total population of 524 respondents. Determination of the sample is done by using a non-probability sampling type, namely the purposive sampling method. Determination of the sample using purposive sampling method and get a sample of 47 LPD. With this number of samples, 3 respondents were determined from each LPD, namely *pamucuk* (head), *panyarikan* (secretary), and *patengen* (treasurer). From the number of samples, it can be determined the number of respondents as many as 141 people from the total LPD employees as many as 265 people. In this study, researchers used two data collection methods, namely the interview method and the questionnaire method. The measurement scale of this study uses two measurement scales, namely the Likert scale and the Guttman scale. The data analysis technique used is multiple linear regression analysis. This analysis was conducted to determine whether or not there is an influence between the independent variable and the dependent variable.

IV. RESULTS AND DISCUSSION

The distribution of questionnaires was carried out directly to 47 units of each LPD in Klungkung Regency as of July 2021 using the Information System in the operation of the LPD organization. The questionnaires were distributed as many as 141 questionnaires to the respondents and all the questionnaires were taken back so that the return rate of the questionnaires was 100%. Characteristics of respondents in this study include gender, position, length of work, and education level of respondents. The characteristics of the respondents can be seen in Table 2 as follows:

Table 2: Respondent Characteristic

No	Respondent Characteristic	Total	Percentage (%)
1	Based on Gender		
	Male	66	47
	Female	75	53
	Total	141	100
2	Based on Position		
	Head	47	33
	Secretary	47	33
	Treasurer	47	33
	Total	141	100
3	Based on Education		
	Junior High School	6	4
	Senior High School	115	82
	Diploma	5	3
	Bachelor	15	11
	Master	0	0
	Total	141	100
4	Based on Working Period		
	< 1 year	0	0
	1-3 years	5	3
	3-5 years	10	7
	5-7 years	7	5
	> 7 years	119	85
	Total	141	100

Source: Primary data processed, 2021

Respondent's gender can be used as a reference for assertiveness and involvement that affects emotions in decision making in organizations or individuals. In Table 2, it can be seen that there were 66 male respondents (47 percent) and 75 female respondents (53 percent). These results indicate that the respondents in this study were dominated by women. The respondent's position reflects a person's position in the company. Respondents involved in this study were the head of the LPD (pemucuk) 47 people (33 percent), the secretary (penyarikan) 47 people (33 percent), and the treasurer (patengen) 47 people (33 percent).

The level of education can be used as an indicator to determine the level of knowledge and intellect possessed. By knowing the level of education can be described the mindset of the respondents. Respondents who have completed junior high school education are 6 people (4 percent), Senior High School are 115 people (82 percent), Diploma are 5 people (3 percent), Bachelor are 15 people (11 percent), while respondents who have the latest education Master is not found in each LPD in Klungkung Regency. This shows that the majority of the respondents in this study have the last education of high school.

Length of work can be used as an indicator of how much experience and understanding of the company's operational activities. There are no respondents who have worked for less than 1 year, 5 people (3 percent) have worked for 1-3 years, 10 people (7 percent) have worked for 3-5 years, 7 people have worked for 5-7 years (5 percent), and 119 people (85 percent) have worked for more than 7 years. This shows that the majority of respondents in this study have worked for more than 7 years in LPD.

Multiple linear regression analysis test was used to test the results of the research hypothesis. Multiple linear regression analysis test was conducted to determine whether or not there was an influence between the independent variable and the dependent variable. The results of the multiple linear regression analysis are presented in Table 3 as follows.

Table 3: Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,805	0,302		5,983	0,000
Top Management Support (X ₁)	0,157	0,065	0,176	2,41	0,017
Personal Technical Skill (X ₂)	0,083	0,038	0,169	2,186	0,031
Education and Training Programs (X ₃)	0,141	0,06	0,16	2,351	0,02
User Involvement in AIS Development (X ₄)	0,151	0,053	0,235	2,874	0,005
Software Use in Organizations (X ₅)	0,218	0,072	0,211	3,017	0,003
Organizational Size (X ₆)	0,052	0,023	0,136	2,214	0,029
Adjusted R Square	0,552				
F	27,539				
P-value F	0,000				

Source: Data Processed, 2021

Based on the results of multiple linear regression analysis presented in Table 3, the following regression equation can be made as follows: $Y = 1,805 + 0,157X_1 + 0,083X_2 + 0,141X_3 + 0,151X_4 + 0,218X_5 + 0,052X_6$

The Effect of Top Management Support on Accounting Information System Performance (X₁)

The first hypothesis (H₁) in this study states that the higher the support received by top management, the higher the performance of the Accounting Information System in the organization. The results of testing the first hypothesis show a significance value of 0.017 with a positive regression coefficient of 0.157. The significance value of 0.017 is smaller than 0.05, indicating that H₁ is accepted. This means that the higher the level of top management support, the higher the AIS performance of LPD in Klungkung Regency.

Regarding the Technology Acceptance Model (TAM) theory, a manager supports the use of Accounting Information Systems on the grounds that AIS provides accurate benefits in providing information. The existence of support from management will increase the attention and enthusiasm of employees in using the system in accordance with procedures so that it can influence users to develop positive behavior that will increase the effectiveness of the system.

The results of the study (Puntowo 2017) state that top management support has a positive and significant effect on the performance of the Accounting Information System. In line with research (Mahardika & Suardhika, 2018) (Handoko & Dharmadiaksa, 2017) (Kurinatmi, 2016) which states that the top management support variable has a positive and significant effect on the performance of the Accounting Information System. This can also mean that the LPD in Klungkung Regency with high supervisor support makes users feel satisfied with the use of AIS, so that the performance of AIS is higher than the intensity of more intensive use (Sahusilawane 2014).

The Effect of Personal Technical Skill on Accounting Information System Performance (X₂)

The second hypothesis (H₂) from this study states that the higher the personal technical skill possessed, the higher the performance of an organization's Accounting Information System. The results showed a significance value of 0.031 with a positive regression coefficient of 0.083. The significance value of 0.031 is smaller than 0.05, indicating that H₂ is accepted. These results indicate that the variable of personal technical skill has a positive effect on AIS performance. This means that the higher the personal technical skill of LPD employees, the higher the performance of AIS at the LPD in Klungkung Regency.

The success of an information system development is not only determined by the sophistication of the system but is determined by its suitability for the users of the system (Kusumastuti and Irwandi, 2012). These results are in line with research (Komara, 2004) and (Kariyani 2006) which state that personal technical skill has a positive relationship to the performance of accounting information systems. Likewise, the research conducted (Choi, et al. 2010), (Wirayanti et al. 2015) and (Ardhiwinata 2019) concluded that the ability of personal accounting techniques has a significant positive effect on the performance of accounting information systems.

The Effect of Education and Training Programs on Accounting Information System Performance (X₃)

The third hypothesis (H₃) of this study states that the existence of education and training programs for employees will improve the performance of the Accounting Information System in the organization. The results of hypothesis testing show a significance value of 0.020 with a positive regression coefficient of 0.141. The significance value of 0.020 is smaller than 0.05, indicating that H₃ is accepted. These results mean that training and education programs have a positive effect on the performance of AIS in LPDs in Klungkung Regency.

The results of this study are consistent with the results of research (Jen, 2002) which states that the performance of AIS will be higher if user training and education programs are introduced. Education and training programs for users can improve the ability to identify information requirements, seriousness and limitations of Accounting Information Systems so that user education and training programs can improve AIS performance (Angraini, 2012). In line with the results of research from (Nopriani 2017), (Yuliantari 2016), and (Sudibyo & Kuswanto, 2011) stated that user training and education programs have a positive effect on the performance of accounting information systems. This can mean that the existence of education and training programs for employees at LPD Klungkung Regency will make an increase in personal technical skills which will increase the performance of the accounting information system used.

The Effect of User Involvement in System Development on Accounting Information Systems Performance (X₄)

The results fourth hypothesis (H₄) state that user involvement in the development of accounting information systems has a positive and significant effect on the performance of accounting information systems. The results of the analysis of the influence of user involvement in system development on the performance of AIS show a significance value of 0.005 with a positive regression coefficient of 0.151. The significance value of 0.005 is less than 0.05, indicating that H₄ is accepted. These results indicate that the variable of user involvement in the development of accounting information systems has a positive and significant effect on the performance of accounting information systems.

These results are in line with research conducted by (Hendra, Setiawanta, and Septriisana 2014) and (Jen, 2002) which state that user involvement in system development has a positive and significant effect on accounting information system performance. User involvement in the accounting information system development process is a user activity in the information system development stage. Because user involvement in the process of developing an accounting information system can show system users at LPD are able to run the existing system, are able to express information system needs, are able to express how the system should be, are able to carry out tasks and work that are their responsibilities and are able to align work with tasks (Hendra et al 2014). These results are supported by research from (Perbarini 2014) and (Meiryani 2014) which suggest similar results, these results can also be interpreted that high user involvement in system development will improve the performance of accounting information systems in LPD Klungkung.

The Effect of Software Use on Accounting Information Systems Performance (X₅)

The results fifth hypothesis (H₅) state that the higher the use of software in operating the LPD, it will improve the performance of the accounting information system. The results show a significance value of 0.003 with a positive regression coefficient of 0.218. The significance value of 0.003 is smaller than 0.05, indicating that H₅ is accepted. These results mean that the use of software has a positive effect on AIS performance.

The results of this study are in line with research conducted (Wicaksana 2009) and (Astriani 2018) which state that the use of software affects the performance of accounting information systems. The use of software is able to facilitate the process of input and output data in making information. In addition, the available accounting information system has a physical appearance that is in accordance with the services provided, making it easier for respondents to introduce the system and also that the accounting information system can be relied on by its users. This result is also supported by research from (Rukmawati and I Ketut 2016) and (Zulaeha 2019) which also states the same thing. This means that LPD in Klungkung Regency using software in processing information data will increase the performance of accounting information systems in operating LPD.

The Effect of Organizational Size on Accounting Information Systems Performance (X_6)

The results sixth hypothesis (H_6) stated that the larger the size of the organization, the higher the performance of the accounting information system. The results show a significance value of 0.029 with a positive regression coefficient of 0.052. The significance value of 0.029 is smaller than 0.05, indicating that H_6 is accepted. The results of data analysis shows that the size of the organization has a significant positive effect on the performance of accounting information systems.

The organizational size in this study is the number of employees in each LPD in Klungkung Regency. The larger the size of the company's organization, supported by greater human resources, it will produce a better information system. A better information system will be expected to cause users to feel satisfied to use the existing accounting information system and will use the system implemented in the company (Umami, 2014). These results are in line with research conducted (Jen, 2002), (Komara, 2004) and (Umami (2014) which state that organizational size affects the performance of accounting information systems. This means that LPD in Klungkung can improve the performance of accounting information systems by increasing the performance of accounting information systems. the size of the organization in this case an increase in the number of employees in information processing in the LPD.

V. CONCLUSION AND SUGGESTIONS

The results of this study are expected to provide input and considerations for LPDs in Klungkung Regency regarding the factors that can affect the performance of accounting information systems so that LPDs in Klungkung Regency can increase the use of these factors that influence the performance of accounting information systems. Top management support has a positive effect on the performance of accounting information systems. This means that the higher the support from the top management of the LPD in Klungkung Regency, the better the performance of accounting information on the LPD in Klungkung Regency. Personal technical ability has a positive effect on the performance of accounting information systems. This means that the higher the personal technical ability of the LPD in Klungkung Regency, the better the performance of accounting information on the LPD in Klungkung Regency. Education and training programs have a positive effect on the performance of accounting information systems. This means that the higher the education and training program of the LPD in Klungkung Regency, the better the performance of accounting information on the LPD in Klungkung Regency. User involvement in system development has a positive effect on the performance of accounting information systems. This means that the higher the user involvement in the development of the system owned by the LPD in Klungkung Regency, the better the performance of accounting information on the LPD in Klungkung Regency. The use of software has a positive effect on the performance of accounting information systems. This means that the higher the use of software owned by LPDs in Klungkung Regency, the better the performance of accounting information on LPDs in Klungkung Regency. Organizational size has a positive effect on the performance of accounting information systems. This means that the higher the organizational size of the LPD in Klungkung Regency, the better the performance of accounting information on the LPD in Klungkung Regency.

LPD employees as users of the Accounting Information System further increase their direct involvement in the AIS development process to be able to better understand and be willing to interact in the use of the existing system for the betterment of the LPD. LPD can provide education and training programs for LPD employees to improve personal technical skills in carrying out their duties so that LPD performance becomes effective and efficient. Future research is expected to add other factors as independent variables in explaining the performance of AIS such as examples of information quality and research locations.

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