

The Effect Education, Work Experience, Motivation, and Personal Technical Ability on Accounting Information Systems Effectiveness

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Abstract: The purpose of this study is to obtain empirical evidence and determine the effect of Education, Work experience, Motivation, and Personal technical abilities on Accounting information systems effectiveness. This research was conducted at the Regional Finance and Asset Management Agency of Bali Province in the treasury sub-sector. This study uses multiple linear regression analysis techniques. In determining the sample of this study using a non probability sampling method with purposive sampling technique. From the calculation results, it is found that the sample of 40 respondents who are civil servants sub-treasury and have served a minimum working period of 2 years. The type of data used in this study is quantitative data, in the form of the results of answers by respondents expressed in the form of numbers from questionnaires that are measured using a Likert scale. The analysis shows that education, work experience, motivation, and personal technical abilities have a significant positive effect on accounting information systems effectiveness.

Keywords: Education, Work experience, Motivation, Personal technical abilities, Accounting information systems.

I. INTRODUCTION

Technological developments are accompanied by developments in technology-based information systems that are experiencing rapid progress and development. Environmental conditions that are full of uncertainties require an accurate, reliable and accurate information system. A superior company must have a good quality information system (Soudani, 2012). Means to improve company and business performance must have a good information technology system (Baig and Gururajan, 2011). Information Technology has become one of the most important aspects in the globalization era (global or global process) as it is today. According to Alanita (2014) information technology brings very big changes in organizations and business processes. That is what requires every organization to make changes in order to compete and be able to provide future benefits for the organization. The development of information technology in the business world makes accounting information systems important. The field of accounting is not spared in the development of information systems technology. Information systems play a role in accounting because computer-based accounting information processing systems make it easy for users to produce information that is reliable, timely, complete, and understandable (Habaradas and Caning, 2015). The development of information technology has helped improve Accounting information systems (Accounting Information Systems) in various companies. Accounting Information Systems can be defined as a tool that is incorporated into the field of information technology, which is designed to help manage and control topics related to the field of corporate economics and finance (Urquia *et al.*, 2011). But not a few companies also experience obstacles in the implementation of the Accounting Information System which is located when the process of producing that information.

Beke (2010) states that the development of information technology has helped improve Accounting Information Systems in various companies. Al-eqab and Adele (2013) agree with Sori (2009) that accounting information systems are very important for all organizations. Accounting information systems (Accounting Information Systems) are systems used to

collect, record, store and process data to produce information for decision making. This system includes people, software data procedures and instructions, information technology infrastructure and internal control as security (Romney and Steinbart, 2015). Accounting information systems provide opportunities for business people to improve efficiency and effectiveness in decision making so as to enable companies to gain competitive advantage (Edison *et al.*, 2012). Internal parties with an interest in using financial information consist of managers and employees of the company. While external users include parties outside the company. Information system technology is implemented in a company to facilitate individuals in completing their tasks. The ease of a system and its utilization in the management of the system by the system user is a determinant of the success of a system that belongs to a company. Accounting information systems in a company become an important means to accelerate employee performance in the company and improve employee performance by providing accounting and financial information (Alsarayreh *et al.*, 2011). The wider and more complex economic activities will encourage each company to be able to manage their economic activities well. Information technology plays a key role in modern business especially in relation to the accounting function (Efendi *et al.*, 2006).

Dwijayanthi's research results (2013) found that education, training and work experience had a positive influence on the effectiveness of accounting information systems. This is supported by research Vipraprastha and Maria (2016) which states that education and work experience have a positive relationship on accounting information systems effectiveness. This shows that the higher education and work experience possessed by employees, the more effective the use of accounting information systems. Similarly, research Ceacilia (2012) found that training and education have a positive effect on the performance of accounting information systems. In contrast to the results of research Komara (2005) and Rasmadi (2011) found that education and training programs had no effect on the performance of information systems.

Motivation is one aspect of employee psychological behavior, motivation is a result of employee interactions and situations. Motivation as a process as an initial step for someone to take action due to physical and psychological deficiencies or in other words is a drive that is shown to meet certain goals (Luthans, 2006). Motivation can provide a two-way influence on the implementation of Accounting Information Systems, namely motivation can improve the performance of Accounting Information Systems and if motivation is not delivered appropriately then the performance of Accounting Information Systems may experience a decline. Krisnawati and Suartana (2017) research states that motivation has a positive relationship on the performance of accounting information systems. This means that motivation is directly proportional to the performance of accounting information systems. This shows that when motivation increases, the performance of accounting information systems will increase. This is supported by research from Muhindo (2014) that motivation has a positive effect on the performance of accounting information systems. Research on the influence of personal technical abilities on the effectiveness of Accounting Information Systems has been done in previous studies, but there are inconsistencies in the results of research on this relationship. As for some previous studies on personal technical abilities that are not consistent, as in the research of Suartika and Widhiyani (2017), it shows that personal technical abilities have a positive and significant effect on the performance of Accounting Information Systems implementation. In line with Deni's research (2015) on Analysis of Factors Affecting the Success of the Application of Accounting Information Systems shows that user competence affects the quality of Accounting Information Systems. The results of these studies differ from Galang's (2014) study which shows that personal technical abilities have no effect on the performance of Accounting Information Systems. Septian (2015) also states that technical ability has no effect on the performance of Accounting Information Systems.

Simarmata (2015) states that one of the theories used to provide empirical evidence regarding the use of technology is the Technology Acceptance Model (TAM). Fred Davis in 1986 first introduced TAM. The function of TAM is to analyze and understand the factors that influence the acceptance of the use of computer technology. Based on the analysis conducted by this model, it was concluded that an easy-to-use system is a system that is more often chosen by the user and is useful for the user. The effectiveness and efficiency in managing regional finances are the ideas that underlie the issuance of these laws and regulations. In its implementation, the management of regional finances should be carried out through three pillars of good governance namely transparency, accountability and participation. In the Province of Bali, a Regional Financial and Asset Management Agency has been formed, one of which is a sub-division of the treasury whose job is also as Regional general treasurer. The tasks of the Regional General Treasurer include providing improved services to users of Regional General Treasurerget funds through the provision of faster services by utilizing information technology and professional Human Resources. Considering that the salary burden on the Regional Revenue, Finance and Assets Office of the Province of Bali is large enough to be paid every month, the payroll system must be followed consistently.

The reason for choosing the Provincial Revenue, Finance and Assets Office as a place of research is because the Regional Revenue, Finance and Assets Office of the Province of Bali is the center of financial management in the Province of Bali. Underlying that this research needs to be done is the performance of accounting information systems which are considered very important in improving the performance of the Regional Revenue, Finance and Assets Office of the Province of Bali to be more effective and efficient. The good performance of accounting information systems will help the performance of the Bali Regional Revenue, Finance And Assets Office. The implementation of good accounting information systems in the Regional Revenue, Finance and Assets Office of the Province of Bali, will be able to facilitate and accelerate the process of employee performance in managing the finances of the provincial government of Bali. Guided by Government Regulation No. 58 of 2005 concerning Regional Financial Management and Government Regulation No. 56 of 2005 concerning Regional Financial Information Systems, the Provincial Government of Bali since 2010 has implemented a Financial Management Information System related to regional financial management. Financial Management Information System that is used to obtain information quickly and precisely it is also necessary to record and process the entire accounting process in the form of reports that are carried out in accordance with existing administrative procedures.

The implementation of the Financial Management Information System in the Government of Bali Province in fact also does not always run as expected. Based on observations made so far on the implementation of the Financial Management Information System within the Government of the Province of Bali, there are several things that need attention including: 1) Planning and budgeting as well as financial management are not yet integrated; 2) Errors in entering data (human error) as well as technical constraints in the form of a network supporting the Financial Management Information System remain a problem that results in delays in submitting reports; 3) The existence of employee mutations results in a lack of understanding and experience of the application of the Financial Management Information System which causes obstacles in the operation of the Financial Management Information System which of course greatly influences the submission of accountability reports (researchers' interviews with staff).

The performance of the Regional Revenue, Finance and Assets Office of the Province of Bali can be influenced by several factors both from outside and inside. The problem often faced by Regional Revenue, Finance and Assets Office of the Province of Bali is the lack of qualified human resources due to incompatible education and work experience with the field of work, so that in operational activities often there are errors (human error) and will have an impact on the quality or information produced by Regional Revenue, Finance and Assets Office of Bali Province. Another factor that influences accounting information systems effectiveness is motivation. The motivation of superiors and individual employees to use information technology will certainly affect the accounting information systems effectiveness used. The personal technical abilities that employees have in using accounting information systems are also lacking. There are still some employees who are not yet proficient in using this information system, this is due to the lack of personal technical abilities that employees have and the lack of training of employees in using accounting information systems.

II. CONCEPTUAL MODEL AND HYPOTESIS DEVELOPMENT

The Effects of Education on Accounting Information Systems Effectiveness

Education is a process of self-formation and determination of attitudes that coincide with the process of growth or development of one's personality. Notoatmodjo (2003: 18) said education is all efforts planned to influence other people both individuals, groups, or the community so that they do what is expected by education practitioners. While Carter (1997: 23) says education is the process of developing one's skills in the form of attitudes and behavior in their society. The process of accounting information systems where a person is influenced by a guided environment so as to achieve the development of personality and accounting information systems. The results of Vipraprastha and Maria's research (2016) which states that education has a positive relationship with accounting information systems effectiveness. This is supported by research by Dwijayanthi and Dharmadiaksa (2013) showing that education has a positive and significant effect on the performance of individual users of accounting information systems. This means that the higher a person's education, the better the performance of individual users of accounting information systems. Based on these explanations, the hypotheses used in this study is:

H₁: Education has a positive effect on accounting information systems effectiveness.

The Effect of Work Experience on Accounting Information Systems Effectiveness

Work experience is showing the types of work that someone has done and provides a great opportunity for someone to do a better job (Foster, 2001). Work experience is believed to be the past performance on a similar job can be the best indicator of future performance. Work experience provides expertise and work skills, conversely limited work experience

results in lower levels of expertise and skills possessed (Rofi, 2012). Experience and training will be gained through a period of work. Through work experience a person consciously or unconsciously learns, so that he has technical skills, as well as skills in dealing with workers. In addition, work experience and training carried out facilitate employees in completing any work that is charged. The results of Vipraprastha and Maria's research (2016) which states that work experience has a positive relationship with accounting information systems effectiveness. This is supported by research by Dwijayanthi and Dharmadiaksa (2013) which shows that work experience has a positive and significant effect on the performance of individual users of accounting information systems. This means that the longer a person's work experience, the better the performance of individual users of accounting information systems. Based on these explanations, the hypotheses used in this study are:

H₂: Work experience has a positive effect on accounting information systems effectiveness

The Effect of Motivation on Accounting Information Systems Effectiveness

Motivation is a condition that encourages employees to carry out activities that are directed to achieve organizational goals. Someone who has high motivation tends to be energetic and enthusiastic in carrying out the tasks given, because motivation is a motivating factor for being enthusiastic and willing to work hard, and contributes in the form of skills and abilities to the organization that have an impact on improving one's performance. Lack of motivation from superiors affect employee performance. Someone who has low motivation has an impact on poor performance (Martinus and Regional General Treasurerianto, 2016: 6). According to Rivai (2011: 837), motivation is a series of attitudes and values that influence individuals to achieve specific things in accordance with individual goals. Every person who works expects satisfaction from his place of work.

According to Muhindo (2014), motivation has a positive effect on the performance of Accounting Information Systems. When employees of Accounting Information Systems users are motivated and are able to apply Accounting Information Systems well, Accounting Information Systems performance will increase. This is supported by research conducted by Krisnawati and Suartana (2017) that motivation has a significant positive effect on the performance of accounting information systems. Based on these explanations, the hypotheses used in this study is:

H₃: Motivation has a positive effect on accounting information systems effectiveness

The Effects of Personal Technical Abilities on Accounting Information Systems Effectiveness

The Technology Acceptance Model (TAM) explains that there are two factors that influence an individual's attitude to accept and use technology, namely benefits and convenience (Davis, 1989). The theory shows that the more users understand the benefits of using A Accounting Information Systems, the user will accept and use these Accounting Information Systems. Good personal technical abilities, the perception of user convenience (easy of use) will appear and states that the Accounting Information Systems have succeeded in providing convenience for users so that users will accept the new system better and continue to use the system. Benefits (Usefulness) is someone who believes that the use of certain systems will improve performance.

Personal technical ability of users of information systems is very useful and plays an important role in the development of information systems to be able to produce information to create accurate planning reports. In addition, an information system will be more useful in helping activities if personnel who use the information system have the ability to operate the information system (Fani *et al.*, 2015). Therefore, every employee must be able to master the use of computer-based systems in order to process a number of transactions quickly and integrated, can store data and retrieve large amounts of data, can reduce mathematical errors, produce timely reports in various forms, and can be decision aids (Suartika and Sari, 2017).

This is also supported by research conducted by Prabowo (2013), Wilayanti and Dharmadiaksa (2016), Adisanjaya *et al.* (2017) which obtained the result that personal technical ability had a positive and significant effect on the effectiveness of information systems. Personal technical ability here is related to the ability possessed by accounting information systems users, so the higher a person's personal technical ability will increase the effectiveness of existing accounting information systems, therefore to reduce the occurrence of errors in processing a number of transactions each employee is expected to master the use of the system based on technology so that the resulting financial statements can be timely and useful (Yullian, 2011: 16 in Dewi, 2017). Based on these explanations, the hypotheses used in this study is:

H₄: Personal technical abilities have a positive effect on accounting information systems effectiveness.

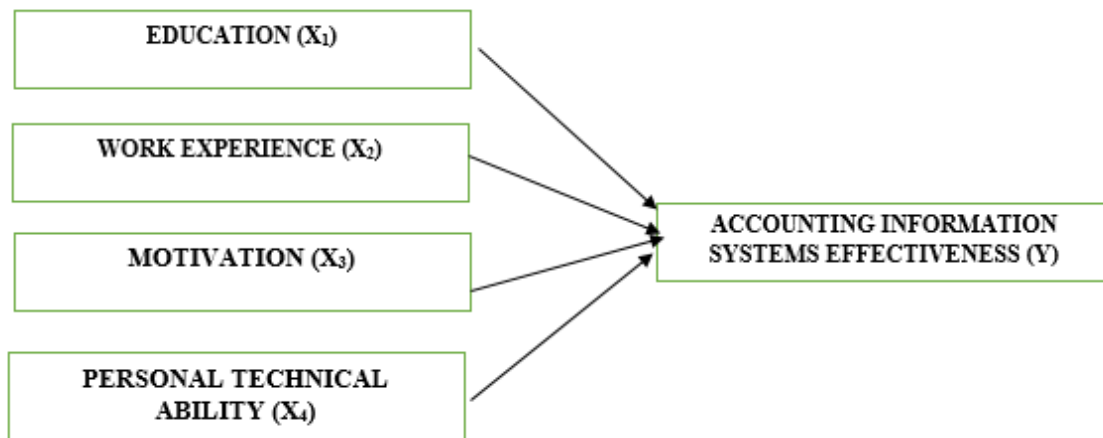


Figure 1: Conceptual Model

III. RESEARCH METHODOLOGY

This research uses quantitative methods in the form of associative. This research was conducted at the Office of management of regional revenue, finance and assets office of the Province of Bali which is located at Jalan Teuku Umar No. 55, Denpasar. The location was chosen because in general the problem of management of regional revenue, finance and assets office of the Province of Bali is caused by the lack of quality of human resources management of regional revenue management, finance and assets office of Bali Province. The population in this study were all employees of the treasury, accounting and regional financial reporting management of regional revenue, finance and assets office of the Province of Bali, as many as 153 people. The sample in this study were 40 people. The sampling technique used was non probability sampling with a purposive sampling technique that is the technique of determining the research sample with certain considerations (Sugiyono, 2017: 144). The data collection method used in this study is a survey method. Data analysis technique used in this study is multiple regression analysis techniques to determine the dependence of a dependent variable with one or more independent variables with or without moderator variables.

IV. RESEARCH FINDING AND DISCUSSION

The characteristics of the respondents in this study were profiles of 40 respondents who participated in filling out the questionnaire. The profile of the respondents contained in the questionnaire consisted of four aspects, namely: gender, age, education, and tenure. The description of the characteristics of respondents can be seen in Table 1:

TABLE 1: CHARACTERISTICS OF RESPONDENT

Characteristic	Classification	Respondent	(%)
Gender	Male	18	45,0
	Female	22	55,0
	Total	40	100
Age	21 - 25 years	1	2,5
	26 - 30 years	1	2,5
	31 - 35 years	6	15,0
	36 - 40 years	2	5,0
	41 - 45 years	7	17,5
	46 - 50 years	7	17,5
	51 - 55 years	11	27,5
	56 - 60 years	5	12,5
	Total	40	100
Education	Bachelor of Economic	34	85,0
	Magister of Economic	6	15,0
	Total	40	100
Tenure	1 - 5 years	2	5,0

6 - 10 years	10	25,0
11 - 15 years	8	20,0
16 - 20 years	8	20,0
21 - 25 years	3	7,5
26 - 30 years	6	15,0
31 - 35 years	3	7,5
Total	40	100

Source: Primary data processed, 2019

Table 1 shows that the respondent's gender can be used as a reference to assertiveness and involvement that affect emotions to make a decision. Based on Table 1, it can be seen that the majority of respondents in this study were 22 women (55.0%) and 18 people (45.0%) men. The age of the respondent is used as an indicator to find out the average accounting information systems owned by the respondent. Based on Table 1, it can be seen that the majority of respondents in the range of accounting information systems 51-55 years are 11 respondents (27.5%). Respondent education is used as an indicator to find out that respondents have met the criteria in the Regional Revenue, Finance and Assets Office of the Province of Bali that must have skills or skills in the economic field. Based on Table 1, it can be seen that the majority of respondents in this study were S1 Economics, with 34 respondents (85.0%). The length of service of respondents is used as an indicator to know well about accounting information systems effectiveness in the management of regional government finances as a whole. Based on Table 1, it can be seen that the majority of respondents have working periods over 5 years, as many as 38 respondents (95.0%).

The results of the validity test show that all instruments of this study are valid and appropriate to be used as research instruments. Reliability test results show that all research instruments have Cronbach's Alpha coefficients of more than 0.60. So it can be stated that all variables have met the requirements of reliability or reliability so that they can be used to conduct research. After all the classical assumptions have been fulfilled, the next step presents the results of the multiple linear regression analysis. Calculation of multiple linear regression coefficients is done by regression analysis through SPSS 18.0 for Windows software, the results shown in Table 2 are obtained.

TABLE 2: THE RESULTS OF MULTIPLE LINEAR REGRESSION ANALYSIS

Model	Unstandardized		Standardized	T	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
1 (Constant)	-7,704	6,283		-1,226	0,228
Education	-0,679	0,297	-0,229	-2,285	0,028
Work experience	1,837	0,445	0,417	4,125	0,001
Motivation	0,544	0,225	0,207	2,418	0,021
Personal technical ability	2,691	0,510	0,611	5,281	0,001

Source: Primary data processed, 2019

Based on the results of multiple linear regression analysis as presented in Table 2, the structural equation can be made as follows:

$$Y = -0,679X_1 + 1,837X_2 + 0,544X_3 + 2,691X_4 + \epsilon$$

The interpretation of the regression equation above can be explained as follows.

1) The regression coefficient value of education (X1) of -0,679 has the meaning that education has a negative effect on accounting information systems effectiveness (Y) in the Regional Revenue, Finance and Assets Office of the Province of Bali, with X1 significance less than 0.05 (0.028 < 0, 05). Most of the other studies have found a positive effect of education on the effective use of accounting information systems. However, the results of this study note that the effect of education on the effectiveness of the use of accounting information systems is negative and statistically significant. When seen from the educational characteristics of respondents, almost all respondents have equal education consisting of S1 and

S2. In general, S2 educators have more workload, so that it causes respondents with S2 education can not be maximized in the use of accounting information systems so that the effect becomes negative.

2) Work experience (X2) regression coefficient value of 1,837 means that work experience has a positive effect on accounting information systems effectiveness (Y) in Regional Revenue, Finance and Assets Office in Bali Province, with X2 significance less than 0.05 ($0.001 < 0, 05$).

3) The regression coefficient of motivation (X3) of 0.544 means that motivation has a positive effect on accounting information systems effectiveness (Y) in the Regional Revenue, Finance and Assets Office of the Province of Bali, with X3 significance less than 0.05 ($0.021 < 0.05$).

4) The personal technical ability (X4) regression coefficient value of 2.691 means that the personal technical ability has a positive effect on accounting information systems effectiveness (Y) in the Regional Revenue, Finance and Assets Office of the Province of Bali, with an X4 significance of less than 0.05 ($0.001 < 0.05$).

TABLE 3: MODEL FEASIBILITY TEST RESULTS (TEST F)

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	466,797	4	116,699	25,341	0,001 ^a
	Residual	161,178	35	4,605		
	Total	627,975	39			

Table 3 shows the sig value of 0.001 which is smaller than 0.05 ($\text{sig} < \alpha$), which means that the independent variables are education (X1), work experience (X2), motivation (X3), and personal technical ability (X4) significantly influence in unison or together to the dependent variable namely accounting information systems effectiveness (Y), so this research can be said to meet the feasibility test of the model or the research model is declared feasible to be used as a regression model.

TABLE 4: RESULTS OF THE DETERMINATION COEFFICIENT ANALYSIS (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,862 ^a	0,743	0,714	2,146

Based on the test results in table 4.16 Adjusted R Square value of 0.714 so that it can be calculated the percentage contribution of education, work experience, motivation and personal technical abilities to accounting information systems effectiveness of 0.714×100 percent = 71.4 percent with the remaining 28.6 percent influenced by variables other than research.

The Effect Of Education On Accounting Information Systems Effectiveness

Education is the stage of education that is determined based on the level of development of students. Higher education will make it easier for someone or the public to absorb information and implement it. Education of an employee can increase the company's competitiveness and optimize the performance of these employees. The results showed that education has a negative and statistically significant effect, meaning that the higher the education of an employee, the accounting information systems effectiveness in the Regional Revenue, Finance and Assets Office of the Province of Bali decreases. The education of employees in the Regional Revenue, Finance and Assets Office of the Province of Bali is very high, it can be seen from the employees who have worked based on the competency of their education, such as employees being able to analyze jobs in accordance with their continuing education competencies. The theory of Vipraprastha and Maria (2016) states that education as an optimization of human resources accounting information systems that tend to be more formal in nature involves the anticipation of individual abilities and expertise that must be accounted for information systems for the benefit of future positions to anticipate changes that may occur without planned or planned.

Most of the other studies generally have the positive influence of education on the effective use of accounting information systems. However, the results of this study note that the effect of education on the effectiveness of the use of accounting information systems is negative and statistically significant. When seen from the educational characteristics of

respondents, almost all respondents have equal education consisting of S1 and S2. In general, S2 educators have more workload, so that it causes respondents with S2 education can not be maximized in the use of accounting information systems so that the effect becomes negative.

The Effect Of Work Experience On Accounting Information Systems Effectiveness

Work experience is a process or level of mastery of knowledge and skills of a person in his work that can be measured from the working period, the level of knowledge and skills they have. Someone's experience greatly affects the performance of an individual because the longer the work experience they have, the person will have a better level of expertise in their field. The results showed that work experience had a positive and significant effect on accounting information systems effectiveness, which means that the higher the work experience an employee had, the accounting information systems effectiveness at Regional Revenue, Finance and Assets Office in Bali Province also increased. Work experience of employees in the Regional Revenue, Finance and Assets Office of Bali Province is very high, such as the higher knowledge and work experience possessed by employees will help employees better in completing their work. The results of this study are also in line with the theory put forward by Vipraprastha and Maria (2016) that the higher a person's work experience, the more effective the use of accounting information systems in the company. Experience and training will be gained through a period of work. Through work experience a person consciously or unconsciously learns, so that he has technical skills, as well as skills in dealing with workers. In addition, work experience and training carried out facilitate employees in completing any work that is charged.

The Effect of motivation on accounting information systems effectiveness

Someone who has high motivation tends to be energetic and enthusiastic in carrying out the tasks given, because motivation is a motivating factor for being enthusiastic and willing to work hard, and contributes in the form of skills and abilities to the organization that have an impact on improving one's performance. The results showed that motivation has a positive and significant effect on accounting information systems effectiveness, which means that the higher motivation possessed by an employee, the accounting information systems effectiveness at Regional Revenue, Finance and Assets Office in Bali Province also increases. Motivation in the Regional Revenue, Finance and Assets Office of the Province of Bali is very high, as employees care about and are interested in the tasks given so that employees will last long in their jobs when they feel they have worked effectively, a computerized accounting information system will certainly be more effective for employees. The results of the study are in line with the theory put forward by Krisnawati and Suartana (2017) which explains that motivated employees will stay on the job long enough to achieve their goals. Motivation originates from the work itself and is referred to as satifer or intrinsic aspects consisting of satisfaction or positive feelings, immediate results obtained at work such as work performance, recognition of colleagues and superiors, responsibilities, opportunities for advancement and possible career development .

The Effect Of Personal Technical Abilities On Accounting Information Systems Effectiveness

Personal technical ability can be interpreted as a person's ability to operate the system in processing data into information that is precise, accurate, quality and can be trusted for its users. When individuals use information systems, these individuals must have knowledge about computers and information systems that will be used. The results showed that personal technical abilities had a positive and significant effect on accounting information systems effectiveness, which means that the higher the personal technical abilities possessed by an employee, the accounting information systems effectiveness at Regional Revenue, Finance and Assets Office in Bali Province also increased. Personal technical abilities in the Regional Revenue, Finance and Assets Office of Bali Province are very high, such as capable and expert employees operating accounting information systems because they are graduates of economics. The ability of good user techniques will encourage users to use accounting information systems so that the performance of accounting information systems is higher. The results of the study are in line with the theory put forward by Suartika and Widhiyani (2017) which states that personal technical abilities have a positive and significant effect on accounting information systems effectiveness.

Implications of Research Results

1) Theoretical implications

Theoretically this study shows that education, work experience, motivation and personal technical abilities have a positive and significant effect on accounting information systems effectiveness by using the Technology Acceptance Model (TAM) theory. The results of this study provide empirical support and can be stated to strengthen the results of previous studies.

2) Practical implications

This research is expected for Regional Revenue, Finance And Assets Office employees in Bali Province to pay more attention to accounting information systems effectiveness which is influenced by education, work experience, motivation and personal technical abilities so that later they can improve in the future so that they can improve accounting information systems effectiveness . In addition, this research is also expected to provide information for further research in order to perfect research on similar matters.

V. CONCLUSIONS AND SUGGESTIONS

Based on the results of the analysis and discussion in the previous chapter, it can be concluded as follows:

- 1) Education has a positive and significant effect on accounting information systems effectiveness at Regional Revenue, Finance and Assets Office in Bali Province. This shows the higher education of a Regional Revenue, Finance And Assets Office employee in Bali Province, the accounting information systems effectiveness also increases.
- 2) Work experience has a positive and significant effect on accounting information systems effectiveness at Regional Revenue, Finance and Assets Office in Bali Province. This shows the higher work experience possessed by employees, the accounting information systems effectiveness also increases.
- 3) Motivation has a positive and significant effect on accounting information systems effectiveness at Regional Revenue, Finance and Assets Office in Bali Province. This shows the higher motivation possessed by employees, the accounting information systems effectiveness also increases.
- 4) Personal technical ability has a positive and significant effect on accounting information systems effectiveness at Regional Revenue, Finance and Assets Office in Bali Province. This shows the better personal technical abilities possessed by an employee, the accounting information systems effectiveness also increases.

Suggestions that can be given based on the results of the study are as follows:

- 1) There is a need for training to increase employee knowledge of their work and to consider the competence of employee education in order to increase employee responsibilities for work given in each field of work.
- 2) There is a need for work experience so that employees can master their work well and understand the accounting information systems used so that it will increase accounting information systems effectiveness.
- 3) There is a need for motivation from superiors so that employees do not do work due to avoid penalties, it is better to consider the suitability of the work field with the competencies possessed by employees.
- 4) There needs to be a monitoring system to ensure that responsibilities are in line with the capabilities of the employees and to evaluate the accounting information systems effectiveness so that employees can be more capable in using accounting information systems and can improve the quality of the responsibilities given.
- 5) Future studies are expected to examine more sources and references related to research variables, and consider other variables that affect accounting information systems effectiveness.

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