

FACTORS THAT IMPACT THE PERFORMANCE OF ACCOUNTING INFORMATION SYSTEM USERS IN SAVING AND LOAN COOPERATIVES IN TABANAN DISTRICT

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Abstract: The purpose of this study was to determine the effect of the effectiveness of the application of accounting information systems, emotional intelligence, work culture, and perceived usefulness on the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District. The research method used in this study is a quantitative approach in the form of associative causality. This research was conducted in 28 Savings and Loan Cooperatives in Tabanan District that already use electronic data processing. This study uses a sampling method with purposive sampling, namely a sampling technique with certain considerations/criteria. The number of samples used were 84 employees of the Savings and Loans Cooperative. The data analysis technique used is multiple linear regression analysis. Based on the results of the analysis, it was found that the effectiveness of the application of accounting information systems, work culture and perceived usefulness had a positive effect on the performance of users of accounting information systems, while emotional intelligence had no effect on the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District.

Keywords: accounting information system, emotional intelligence, work culture, perceived usefulness, performance of users of accounting information systems.

1. INTRODUCTION

An accounting information system is a collection of human and capital resources within an organization that is responsible for providing financial information as well as information obtained from transaction data collection and processing activities (Permana, 2017). With good technology and information systems, companies can provide, manage, and report finances accurately and on time so that they can carry out key activities in the value chain effectively and efficiently.

Cooperatives are a form of legal entity established in Indonesia. Based on Law No. 25 of 1992 concerning cooperatives, it is stated that a savings and loan cooperative is a cooperative that runs a savings and loan business as the only business. The principles of cooperatives are the basic foundation of cooperatives in running their business as business entities and people's economic movements. The development of cooperatives is currently supported by the development of micro, small and medium scale enterprises (MSMEs) in Bali and especially in the Tabanan District which is growing rapidly. In supporting these activities, the role of microfinance institutions is very much needed, including one of the savings and loan cooperatives (KSP).

Savings and loan cooperatives in Tabanan District have implemented a computer-based accounting information system, where the computer-based information system can facilitate users in carrying out various activities related to their work. In the application of accounting information systems, there are still many employees in savings and loan cooperatives in

Tabanan District who lack confidence in operating the existing AIS. This is because previously employees used to work in processing financial data using manual processes, but now through electronic processes, they feel confused about using computers.

Problems that are often encountered related to information technology in cooperatives are that at the beginning of the establishment of cooperatives, which only had dozens of members and business fields that were still few, the data management process could use a manual system without using special applications, and it was enough to use MS-EXCEL as a management application. members and financial records. Along with the development of time the members and business fields of Cooperatives may increase, this causes the management and recording process to be more complicated so that electronic data processing technology is needed. The phenomenon of the accounting information system has not been well integrated, so the processing of the system is not timely, the effectiveness and efficiency of time is very lacking for the company and there are also errors, both intentional and unintentional by employees. By looking at the application of SIA in the savings and loan cooperatives, it will be known whether the effectiveness of the implementation of the accounting information system that has been built is good or not. If the information system in the savings and loan cooperatives in Tabanan District is good, it will be able to compete with other financial institutions by maintaining its superiority and improving the quality of service for the better to customers, so that customers remain satisfied with the services provided so they do not switch to transactions at the institution. other financial institutions in Tabanan District.

According to data at the Tabanan Regency Cooperative Service, as of September 2020 there were a total of 273 Savings and Loans Cooperatives. The details are 218 active cooperatives and 55 inactive cooperatives. The Tabanan Regency Cooperative Service also stated that 38 cooperatives had already received a decree for dissolution, but it did not necessarily mean that cooperatives could be dissolved immediately. Because when the first dissolution decree was issued, data validation still needed to be done through the settlement team, so that there were no problems in the field and to protect the public if there were still funds that needed to be secured. Regarding the 38 cooperatives that have the decree for dissolution, they are spread over 10 sub-districts. However, most of them are in the Districts of Kediri and Tabanan. The problems experienced so that the cooperative bagged a decree for dissolution, because of the lack of readiness of human resources and managers. In general, cooperative problems are caused by the lack of quality human resources for cooperative managers. Tabanan Regency has many inactive cooperatives, seen from the development each year continues to increase according to the data provided by the Tabanan Regency Cooperative Office. That's why researchers are interested in researching in Tabanan District which is one of the sub-districts in Tabanan Regency, and interested in examining these variables because they are related to the performance of users of accounting information systems that can improve the quality of resources that are needed to build a cooperative.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Effectiveness is a measure of how well the work can be done and the extent to which a person is able to produce the expected output. The effectiveness of the system is based on its contribution in decision making, information quality, performance evaluation, internal control that facilitates company transactions. This hypothesis is in line with the Technology Acceptance Model (TAM) theory which explains and predicts the acceptance of technology users in this case the accounting information system for a technology. TAM explains that if the system provides benefits, then the system is linked to being effective for its users.

The results of research conducted by Trabulsi (2018), Suryawan and Suaryana (2018), Garrison et al., (2015), Yoga (2016), Anjani (2018), Santosa (2020), and Dewi & Dharmadiaksa (2017) also show results similar.

H1: The effectiveness of the application of accounting information systems has a positive effect on the performance of users of accounting information systems.

Emotional intelligence as a tendency to act, perceive, think and feel in the face of objects, ideas, situations, or values. Emotional intelligence has a driving force or motivation, emotional intelligence is not just a record of the past, but also determines people should be for or against something. Emotional intelligence is relatively more stable and contains evaluative elements, meaning that it contains pleasant or unpleasant values. Emotional intelligence arises from experience and is not born.

So it can be formulated that emotional intelligence affects employees in carrying out their work together with other people. This is in accordance with research conducted by Sabahi & Dashti (2016) and Yusrita (2019) stating that emotional intelligence has a positive effect on employee performance. The results of previous studies conducted by Nova (2017), Rizal (2017), and Hosseini & Zirak (2016) also showed similar results.

H2: Emotional intelligence has a positive effect on the performance of users of accounting information systems

Employee work culture is an attitude or behavior that is carried out repeatedly by each individual in an organization and has become a habit in carrying out their work. Strong Culture theory states that a strong organizational culture will improve the company's performance in the long run.

This is in line with research by Silvia and Bagia (2016), Sinaga et al., (2018) which states that work culture has a positive effect on employee performance. Previous research by Situmorang and Denny (2016), Pandelaki (2018), and Joseph & Kibera (2015) also showed similar results.

H3: Work culture has a positive effect on the performance of users of accounting information systems.

Perceived usefulness is defined as a measure where the use of a technology is believed to bring benefits to the people who use it. It also mentions the perception of usefulness as the subjective ability of users in the future where using a specific application system will improve performance in an organizational context. This hypothesis is in line with the Technology Acceptance Model (TAM) theory which explains and predicts the acceptance of technology users in this case the accounting information system for a technology. An acceptance of technology is based on two perceptions namely perceived usefulness and perceived ease of use. Research by Setyowati and Respati (2017) states that perceived usefulness has a positive effect on employee performance. This is also in accordance with research conducted by Setianto (2017), Dewi and Mertha (2016), Fadlilah (2018), Permana & Setianto (2017) also shows the results that Perceived Usefulness has a positive effect on System User Performance.

H4: Perceived usefulness has a positive effect on the performance of users of accounting information systems.

3. METHODS

This research was conducted on savings and loan cooperatives in Tabanan District which has implemented an accounting information system to process its accounting data recorded at the Cooperatives and SMEs Office of Tabanan Regency. The location was chosen because Tabanan District has the largest number of savings and loan cooperatives compared to other sub-districts in Tabanan Regency. The population in this study are 28 Savings and Loans Cooperatives in Tabanan District that have used accounting information systems (Electronic data processing) in completing their tasks. The sample in this study were 84 employees of Savings and Loans Cooperatives from 28 Savings and Loans Cooperatives where 3 respondents were taken from each cooperative. The sample used in this study was selected using a nonprobability sampling method with a purposive sampling technique based on certain considerations. The analytical technique used in this research is multiple linear regression. This test is carried out using the help of the SPSS program.

4. RESULTS AND DISCUSSION

Multiple Linear Regression Analysis Results

The results of multiple linear regression testing using SPSS 26 software can be presented as shown in Table 1.

Table 1: Results of Multiple Linear Regression Analysis

Model	Regression	t	Sig.
1 (constant)	3,622	1,958	0,054
X ₁	0,203	2,620	0,011
X ₂	0,008	0,165	0,869
X ₃	0,179	2,433	0,017
X ₄	0,331	3,319	0,001
R Square	0,431		
Adjusted R Square	0,402		
F Value	14,947		
F Sig.	0,000 ^b		

Primary Data, 2021

Based on the results of the analysis of multiple linear regression as presented in table 1, the following regression equation can be made.

$$Y = 3.622 + 0.203X_1 + 0.008X_2 + 0.179X_3 + 0.331X_4$$

The Effect of the Effectiveness of the Implementation of Accounting Information Systems on the Performance of Users of Accounting Information Systems

Based on the results of multiple linear regression testing in Table 1, the regression coefficient for the effectiveness of the application of accounting information systems is 0.203 with a significance value of 0.011. The significance value of 0.011 is smaller than the value of $= 0.05$. This means that the first hypothesis (H1) which states that the effectiveness of the implementation of accounting information systems has a positive effect on the performance of users of accounting information systems. The results of hypothesis testing indicate that the effectiveness of the application of accounting information systems has a positive and significant effect on the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District.

The results of hypothesis testing indicate that the effectiveness of the application of accounting information systems has a positive effect on the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District. This means that the higher the effectiveness of the application of the accounting information system, the higher the performance of users of the accounting information system in the Savings and Loans Cooperative, Tabanan District. And conversely, the lower the effectiveness of the application of the accounting information system, the lower the performance of users of the accounting information system in the Savings and Loans Cooperative, Tabanan District.

The results of this study are in line with previous research conducted by Garrison et al., (2015), Trabulsi (2018), Suryawan and Suaryana (2018) which suggests that the more effective a system is used in an organization, the higher user performance will be. accounting information system. The results of hypothesis testing indicate that the effectiveness of the application of accounting information systems has a positive effect on individual performance.

This study confirms the Technology Acceptance Model (TAM) theory which explains and predicts the acceptance of technology users in this case the accounting information system for a technology. An acceptance of technology is based on two perceptions namely perceived usefulness and perceived ease of use. Basically, when a system or technology is perceived as effective, then from the perspective of TAM theory, users of accounting information systems consider the accounting information system useful or usefulness. When system users perceive that a system is useful for their work, they will use it and there will be an acceptance of technology. In accordance with TAM theory, users who feel that a technology (accounting information system) is effective and has benefits, users of accounting information systems will tend to use it well. If used properly and effectively, it will be able to improve the performance of users of accounting information systems.

The results of this study indicate that the increasing effectiveness of the application of accounting information systems will further increase the performance of users of accounting information systems. For this reason, cooperatives that want to improve the performance of users of their accounting information systems can be done by increasing the effectiveness of the application of accounting information systems.

The Effect of Emotional Intelligence on the Performance of Users of Accounting Information Systems

Based on the results of multiple linear regression testing in Table 1, the regression coefficient of the emotional intelligence variable is 0.008 with a significance value of 0.869. The significance value of 0.869 is greater than the value of $= 0.05$. This means that the second hypothesis (H2) which states that emotional intelligence has a positive effect on the performance of users of accounting information systems is rejected. The results of hypothesis testing indicate that emotional intelligence has no effect on the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District.

The results of hypothesis testing indicate that emotional intelligence has no effect on the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District. This means that the high and low performance of users of accounting information systems in the Savings and Loans Cooperative of Tabanan District is not determined by the emotional intelligence of users of accounting information systems.

The results of this study are not in line with previous research conducted by Yusrita (2019) and Rizal (2017) which stated that employees who tend to have high emotional intelligence, their performance will also increase. The difference in the results of research conducted by Rizal (2017) which was also carried out in Cooperatives may be due to differences in the type of work of the targeted respondents, where Rizal (2017) conducted research on all Cooperative employees in Aceh while this study was only aimed at respondents who used the system. accounting information in carrying out their work. The difference between the results of this study and Yusrita's (2019) research is probably due to the fact that Yusrita's

(2019) research was conducted in a purely profit-oriented company, namely the Company, while this research was conducted at the Savings and Loans Cooperative, Tabanan District.

One of the factors that influence the level of success of an organization is the performance of its employees. Every company always expects its employees to have achievements, because having employees who excel will make an optimal contribution to the company. Individuals with high emotional intelligence can use their ability to manage emotions in order to develop good social relationships and can improve their performance. However, the results of this study indicate that emotional intelligence has no effect on the performance of users of accounting information systems. This is because the work of users of the accounting information system studied is a definite job, such as recording transactions, receiving money, and making financial reports where these tasks do not require the ability to understand one's own emotions and the emotions of others So that this type of work does not really require improvisation and understanding one's emotions and the emotions of others at work. Jobs that have a high level of rationality, low level of improvisation, and are definite tend to have less need for emotional intelligence.

The Effect of Work Culture on the Performance of Accounting Information System Users

Based on the results of multiple linear regression testing in Table 1, the regression coefficient of the work culture variable is 0.179 with a significance value of 0.017. The significance value of 0.017 is smaller than the value of $\alpha = 0.05$. This means that the third hypothesis (H3) which states that work culture has a positive effect on the performance of users of accounting information systems is accepted. The results of hypothesis testing indicate that work culture has a positive and significant effect on the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District.

The results of hypothesis testing indicate that work culture has a positive effect on the performance of users of accounting information systems. This means that the higher the application of work culture, the higher the performance of users of the accounting information system in the Savings and Loans Cooperative, Tabanan District. Likewise, the lower the application of work culture, the lower the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District.

The results of this study are in line with the research of Sinaga et al., (2018), Situmorang and Denny (2016), and Joseph & Kibera (2015) who found that the higher the application of work culture, the higher the employee's performance. If all employees adhere to the work culture that exists in their work environment, the potential for improving performance is greater.

This study confirms the Stong Culture theory (Deal and Kennedy, 1982) which suggests that a strong organizational culture will improve the company's performance in the long run. Individually or in a group, a person will not be separated from the culture that exists within the company. In general, employees will be influenced by the diversity of existing resources as a stimulus so that someone in the company has a specific behavior. The application of a high work culture, such as arriving on time, completing tasks according to deadlines, and working according to the targets set, will improve performance as expected by the organization.

The results of this study indicate that the increasing work culture will further improve the performance of users of accounting information systems. For this reason, cooperatives that want to improve the performance of users of their accounting information systems can be done by improving the work culture of users of their accounting information systems.

The Effect of Perceived Usefulness on the Performance of Accounting Information System Users

Based on the results of multiple linear regression testing in Table 1, the regression coefficient for the perceived usefulness variable is 0.331 with a significance value of 0.001. The significance value of 0.001 is smaller than the value of $\alpha = 0.05$. This means that the fourth hypothesis (H4) which states that perceived usefulness has a positive effect on the performance of users of accounting information systems is accepted. The results of hypothesis testing indicate that perceived usefulness has a positive and significant effect on the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District.

The results of hypothesis testing show that perceived usefulness has a positive effect on the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District. This means that the more useful/useful accounting information systems are for users of accounting information systems, the higher the performance

of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District. Vice versa, the lower the user's perception of the usefulness of technology, the lower the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District.

The results of this study are in line with previous research by Dewi and Mertha (2016), Fadlilah (2018), and Permana & Setianto (2017) which suggested that perceived usefulness had a positive and significant effect on the performance of users of accounting information systems. The higher the level of trust of a user that the technology has benefits, the higher the individual's performance will be.

This study confirms the Technology Acceptance Model theory which explains and predicts user acceptance of a technology. An acceptance of technology is based on two perceptions namely perceived usefulness and perceived ease of use. Perceived usefulness is the degree to which an individual or user believes that using a particular system will be able to help improve work performance and performance. Perceptions of the usefulness of technology include increasing work productivity, being very useful in completing tasks, and getting work done faster. In accordance with TAM theory, users who feel that a technology is effective and have benefits, they will tend to use it well. The use of technology (accounting information system) is good and effective, it will be able to improve the performance of users of accounting information systems.

The results showed that the higher the perceived usefulness, which means that the users of the accounting information system perceive the system implemented as providing benefits, the higher the performance of users of the accounting information system. For this reason, if the Cooperative wants to improve the performance of users of accounting information systems, it can be done by ensuring that the accounting information system applied can provide benefits for users of accounting information systems. These benefits include accounting information systems that must be able to speed up the completion of work, increase work productivity, benefit users, and be useful in terms of completing tasks.

Model Feasibility Test (F Test)

The feasibility test of the regression model aims to determine whether at least one of the identified independent variables (Effectiveness of Accounting Information System Implementation, Emotional Intelligence, Work Culture, and Perceived Usefulness) is appropriate to predict the Performance of Accounting Information System Users. The results of data processing in table 1 using SPSS software obtained a calculated F value of 14.947 with a significance of $0.000 < 0.05$, this means that the regression model used in this study is considered feasible.

Coefficient of Determination (R2)

The Coefficient of Determination (R2) aims to determine and measure the model's ability to explain variations in independent variables. The magnitude of the influence of the independent variable on the dependent variable is shown by the Adjusted R Square value in table 4.4 of 0.402 which means that 40.2 percent of the accounting information system user performance variables are influenced by the Effectiveness of Accounting Information System Implementation, Emotional Intelligence, Work Culture, and Perceived Usefulness, while the remaining 59.8 percent is explained by other variables that are not included in the model.

5. CONCLUSION

The findings of this study indicate that the effectiveness of the application of accounting information systems, work culture, and perceived usefulness have a positive effect on the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District. The research findings show that the effectiveness of the application of accounting information systems and perceived usefulness have a positive effect on the performance of users of accounting information systems, confirming the application of the Technology Acceptance Model (TAM) theory on the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District. Effectiveness, which means that system users perceive the system to be useful. For this reason, theoretically, this research contributes in the form of an additional empirical about the application of TAM theory in cooperative organizations.

The effectiveness of the application of accounting information systems, work culture, and perceived usefulness have a positive effect on the performance of users of accounting information systems in the Savings and Loans Cooperative, Tabanan District. This means that the increasing effectiveness of the application of accounting information systems, work culture, and perceived usefulness, can improve the performance of users of accounting information systems. For this reason, cooperatives that want to improve the performance of users of accounting information systems can be done by

implementing an effective accounting information system, improving work culture, and ensuring that the accounting information system applied is useful for users of accounting information systems.

For further researchers, it is recommended to examine in depth the relationship between Emotional Intelligence variables and certain types of work with a low level of improvisation related to accounting information systems such as respondents in this study. It is also recommended to examine separately the components of the emotional intelligence variable, which is about recognizing and controlling one's own emotions and recognizing the emotions of others.

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