

THE EFFECT OF PERSONAL TECHNIQUE CAPABILITIES, TECHNOLOGICAL ADVANCEMENT, AND USER PARTICIPATION ON ACCOUNTING INFORMATION SYSTEM PERFORMANCE

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Abstract: Technological developments have an impact on the use of accounting information systems that are used to manage data into information. The purpose of this study was to find out and obtain empirical evidence regarding the effect of personal technique ability, technological sophistication, and user participation on the performance of accounting information systems. The population of this research is all LPD employees in Sawan District. The sampling technique used purposive sampling so that the total sample of respondents was 56 employees. The respondents of this study were the head of the LPD, the teller section, the credit department, and the bookkeeping department who already used computer-based AIS. The analysis technique used is multiple linear regression analysis. The results of this study indicate that personal technique ability, technological sophistication, and user participation have a positive and significant effect on the performance of accounting information systems at LPDs in Sawan District. This is supported by the Technology Acceptance Model (TAM) and Theory of Reasoned Action (TRA) which explain that the presence of personal technical capabilities, technological sophistication, and user participation can provide convenience and benefit for the performance of accounting information systems in LPD Sawan District.

Keywords: Personal Technique Ability; Technological Sophistication; User Participation; AIS Performance.

1. INTRODUCTION

The ability to operate an end-user system is needed in companies that use accounting information systems. Personal technique ability can be interpreted as a person's ability to operate a system to process data into precise, accurate, quality and trustworthy information for its users (Suartika & Widhiyani, 2017). This means that every employee must be able to master the use of computer-based systems so that they can process a number of transactions quickly and with integrity, can store and retrieve large amounts of data, can reduce mathematical errors, produce reports on time in various forms, and can be a tool help decision making. The higher the personal technique ability of users of accounting information, the performance of accounting information systems will increase because an accounting information system will be able to operate optimally, be more useful, targeted, and effective in assisting all activities related to accounting within the company if every person who using an accounting information system has sufficient personal technique ability to operate an accounting information system.

Research conducted by Choe (1996) found that the ability of personal accounting information system techniques has a positive effect on the performance of accounting information systems. This research is consistent with the results of research by Parwa and Widhiyani (2019), Suartika and Widhiyani (2017), Puspitasari and Juliarsa (2017), Turnip and Suardikha (2018), Ardiwinata and Sujana (2019) stating that personal technique ability has a positive effect on system performance. accounting information.

A company that uses a computer-based accounting information system, of course, does not have the same operating system as other companies. The differences in the systems owned by a company include: systems that are easy to understand so they are easy to use, while systems are complicated so that they are difficult to use. The difference in the system depends on how sophisticated the technology used by the company itself is. The sophistication of information technology when applied to the chain of activities will produce products that have high value (Ellitan & Anatan, 2009). Today's technological sophistication has a very rapid development, starting from the design of sophisticated systems that can assist human work in producing the best quality information. This technological diversity provides convenience for technology users in implementation (Ratnaningsih & Suaryana, 2014). The sophistication of existing technology will be meaningless if the planning of the system does not pay attention to the human factor as a user of the system, it is certain that there will be many obstacles caused by incompatibility between the technology used and its users.

Research conducted by Alannita & Suaryana (2014) found that technological sophistication has a positive effect on the performance of accounting information systems. This research is consistent with the research results of Ella and Diyah (2019), Febriyanti (2018), Darmawan and Purnamawati (2015) which state that technological sophistication has a positive effect on the performance of accounting information systems.

Success in the development of information systems requires the participation of users and the extent to which existing participation can provide user satisfaction. The existence of user participation can provide information and can improve user understanding of the system, so that the developed information system can be used by users (Rusmiati, 2012). The participation of users is very influential on the growth and development of the company. The good and bad performance of an information system can be seen from the satisfaction of users of the information system itself. Participation is used to show real personal intervention of users in the development of information systems, starting from the planning stage, development to the implementation of information systems. User participation is important in system development as a composition for the success of a system, has been studied extensively and has been widely published by several researchers including Hwang & Thorn (1999); Mahmood (2000); Robey (1994); Barki & Hartwick (1994).

Research conducted by Wildoms (2014) found that user participation has a positive effect on the performance of accounting information systems. This research is consistent with the results of Suprasto and Ratnadi (2017), Dwi & Astrid (2019), Kharisma and Juliarsa (2017), and Antari & Diatmika (2015) that user participation in the development of accounting information systems has a positive effect on accounting information system performance.

This study uses the concept of a technology acceptance model (TAM) and Theory of Reasoned Action (TRA). The TAM theory assumes that system users tend to use the system if the system is easy to use and useful for them (Vidantika & Putra, 2018). The TAM concept developed by Davis provides a strong explanation for testing the behavior of acceptance and use of information systems. The purpose of developing TAM is to be able to describe the behavior of using technology, where perceived usefulness is the level where someone believes that using the system can improve their performance and perceived ease of use is the level where someone believes that using the system does not require any effort. TRA theory is the basis for the theory that individuals will use computers if they feel that using these computers will get positive outcomes. TRA theory explains that a person or individual will take advantage of information systems on the grounds that the information system will provide benefits or uses.

The researcher chose the Village Credit Institution (LPD) in Sawan District as the research location. Financial transactions are usually more dominant in banking financial institutions or non-bank financial institutions, either at the district level or at the rural level. One of the financial institutions located at the rural level, especially in the Province of Bali, is a financial institution called the Village Credit Institution (LPD). As a technical advisor, the Bali Regional Development Bank (BPD Bali) plays a role in encouraging LPDs in Bali to change manual accounting management to computer-based ones.

The LPD in Buleleng Regency that has experienced problems is the LPD in Sawan District, namely the Sangsit Village LPD which has experienced problems in cases of embezzlement of customers' money to bad credit. The amount of customer funds that were embezzled by the three LPD Sangsit employees amounted to Rp600 million. The case of embezzling money belonging to customers has been carried out since 2017. However, the Head of LPD Sangsit only realized the actions of his employees since January 21, 2019 when the LP-LPD auditor team went down to conduct an audit (Sumberta, 2019).

The LPD that had problems was the Bebetin Village LPD in 2016. The Bebetin Village LPD case is similar to the Sangsit Village LPD case, namely embezzlement or corruption committed by the former LPD Chair by disbursing a number of

fictitious credits and not in accordance with procedures with a fantastic total of credits. The total embezzled money amounted to a very large amount of Rp. 2.4 billion. The case emerged after reports from customers that they could not withdraw their savings. This case was initially resolved amicably, but did not produce any results and finally this case was reported to the authorities in July 2019 (Miasa, 2019).

Cases of embezzlement that led to bad loans that occurred in the LPDs of Sangsit and Bebetin Villages can be prevented through a good accounting information system. A good accounting information system can create accounting procedures that can prevent the emergence of practices or fraud that can harm the company or organization. A quality accounting information system can help prevent embezzlement because the division of control and responsibility will be well structured in an integrated system. If there is embezzlement of money, it will be easy to find out the cause of embezzlement of funds and can provide the information needed for the decision-making process by management.

The occurrence of bad credit problems is the lack of understanding from the community that the LPD belongs to the entire village community where the LPD is established, so there needs to be community support, as customers of the LPD to pay for credit so that the sustainability of the LPD can be maintained. In addition to the problem of bad loans, it is also because the LPD management has not been able to implement an information system to produce financial information in the form of financial reports that are adequate for user decision making, in this case especially management for decision making related to bad loans.

This research is a replication of previous research, namely the research of Ratnasih et al. (2017). The differences in this study are found in the location of the study using LPD in Sawan District. The location of this research was chosen based on the phenomenon of embezzlement of customer funds in LPD Desa Sangsit in 2017 and LPD Desa Bebetin in 2016. The two cases that occurred in these two villages only began to be revealed in 2019. This proves that the embezzlement of funds took place over a period of time. which is quite long. The use of an accounting information system at the LPD should be able to prevent and detect the embezzlement behavior of these funds. If the accounting information system has good performance, the embezzlement of customer funds can be prevented and found more quickly.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Based on TAM theory, AIS users must have the ability to operate AIS. The better the technique ability of the user, the easier the use of the AIS will be, thus encouraging the user to use the AIS more optimally, which will lead to an increase in AIS performance. Improved user technical capabilities will increase user satisfaction in the use of AIS so as to encourage users to always use it to help complete their work (Ardiwinata & Sujana, 2018). In line with the TRA theory, someone will use AIS because the use of AIS is able to provide benefits for ease of work by increasing personal technique ability in operating AIS which leads to an increase in AIS performance.

Research conducted by Choe (1996) found that the ability of personal accounting information system techniques has a positive effect on the performance of accounting information systems. This research is consistent with the results of research by Parwa and Widhiyani (2019), Suartika and Widhiyani (2017), Puspitasari and Juliarsa (2017), Turnip and Suardikha (2018), Ardiwinata and Sujana (2019), and Ningsih & Mintojuwono (2020) stated that personal technique ability has a positive effect on the performance of accounting information systems.

Users of information systems who have the ability to operate a system in a company can certainly improve the performance of the information system. If the user of the information system does not have the ability to operate it, the information system will not operate optimally. The higher the personal technique ability, the easier it will be to use a system. Users with high personal technique ability in operating the system will affect the performance of the AIS. Based on the description above, the hypothesis can be formulated as follows.

H1: Personal technique ability has a positive effect on the performance of accounting information systems.

Based on the TAM theory, the more sophisticated a technology, the easier it will be to use technology. This can be seen from the design of increasingly sophisticated technology that will be more user-friendly because technology is intended to help human work. Every renewal of increasingly sophisticated technology will lead to an increase in user satisfaction with the technology. The sophistication of the technology used can affect the performance of the AIS. In TRA theory, individuals will take advantage of computers or the sophistication of technology because it can provide positive benefits that result in increased AIS performance.

Research conducted by Alannita & Suaryana (2014) found that technological sophistication has a positive effect on the performance of accounting information systems. The research is consistent with the research results of Ella and Diyah (2019), Febriyanti (2018), Darmawan & Purnamawati (2015), and Widarno & Yulianti (2015) which state that technological sophistication has a positive effect on the performance of accounting information systems.

Technology has now become a necessity in everyday life, including in company operations. Technological developments are very necessary for a company to make work easier. If a company does not keep up with technological developments, the company uses a manual system so that it complicates the work starting from the slow input of data, consuming a lot of time to make company tasks, and consequently not getting maximum results. With the sophistication of technology, companies can create various technological systems to improve the quality of their accounting reports. Based on the explanation above, that the greater the use of information technology, the better the quality of the financial statements produced will be. Based on the description above, the hypothesis can be formulated as follows.

H2: Sophistication of technology has a positive effect on the performance of accounting information systems.

Based on the TAM theory, user participation in the use of AIS is very necessary in the company. This is because AIS is able to provide convenience in preparing reports so that with high involvement of AIS users will result in more effective use of AIS and AIS performance will increase. If user participation in the use of AIS is lower, the effectiveness of using AIS will decrease and the performance of AIS will also decrease (Ardiwinata & Sujana, 2018). In TRA theory, with the participation of users in a system from the planning stage to the implementation of the AIS, the users will have the intention to use the AIS which will result in an increase in the AIS performance.

Research conducted by Wildoms (2014) found that user participation has a positive effect on the performance of accounting information systems. This research is consistent with the results of Suprasto and Ratnadi (2017), Dwi & Astrid (2019), Kharisma and Juliarsa (2017), and Antari & Diatmika (2015) that user participation in the development of accounting information systems has a positive effect on accounting information system performance.

Information systems will not produce information for the company if there are no users who operate the system. Therefore, the participation of users of information systems is needed so that the system can operate optimally. Information systems by involving users will provide satisfaction for users and these users will be willing to use accounting information systems implemented in the company. Based on the above explanation that the participation of users of a good information system will improve the performance of AIS. Based on the description above, the hypothesis can be formulated as follows.

H3: User participation has a positive effect on the performance of accounting information systems.

3. METHODS

The location in this study is the Village Credit Institution (LPD) in Sawan District, which in its implementation has implemented an accounting information system to process its accounting data. The reason the research was conducted at LPD Sawan District is because there is a phenomenon in the form of embezzlement of funds that leads to bad loans. The population in this study were 18 LPDs in Sawan District consisting of 86 employees.

In this study the sample was selected using purposive sampling technique. Questionnaires in this study were distributed to the Head of LPD, the Teller section, the Credit section, and the Bookkeeping section. The sample in this study was LPD in Sawan District as many as 14 LPD consisting of 56 employees.

The data analysis technique used in this research is multiple linear regression analysis. Multiple linear regression analysis is a test conducted to determine whether there is an influence of personal technique ability (X1), technological sophistication (X2), and user participation (X3) on the performance of accounting information systems as measured by user satisfaction (Y).

4. RESULTS AND DISCUSSION

Characteristics of Research Respondents

Research data obtained from the results of questionnaires that have been distributed to research respondents: a total of 56 LPD employees in Sawan District. Characteristics of respondents include gender, age, education level and length of work of respondents. The characteristics of the respondents are presented in Table 1 below:

Table 1: Respondent Characteristic

No	Characteristic	Classification	Total Respondent	Percentage
1	Gender	Male	27	48,21
		Female	29	51,79
	Total		56	100
2	Age	17-25 years old	8	14,29
		26-34 years old	14	25
		35-43 years old	21	37,5
		44-52 years old	11	19,64
		53-60 years old	2	3,57
	Total		56	100
3	Educational Background	Senior High School	41	73,21
		Diploma	7	12,5
		Bachelors Degree	8	14,29
	Jumlah		56	100
4	Working Experienced	1-8 years	28	50
		9-17 years	13	23,21
		18-26 years	12	21,43
		27-35 years	3	5,36
	Total		56	100

Primary Data, 2021

Table 1 shows that the respondents in this study, namely LPD employees in Sawan District, were predominantly female with a total of 29 people or 51.79 percent, while male employees were 27 people or 48.21 percent. This means that more female employees than male employees work in the LPD of Sawan District. In terms of age, respondents aged 17-25 years were 8 people or 14.29 percent, respondents aged 26-34 years were 14 people or 25 percent, respondents aged 35-43 years were 21 people or 37.5 percent, 11 respondents aged 44-52 years or 19.64 percent and respondents aged 53-60 years as many as 2 people or 3.57 percent. This shows that the majority of employees working in LPDs in Sawan District are 35-43 years old.

Table 1 shows that the majority of LPD employees in Sawan District are a group of respondents with a bachelor's education level with a total of 8 people or 14.29 percent, then respondents with a diploma education level with a total of 7 people or 12.5 percent, and respondents with an education level SMA as many as 41 people or 73.21 percent. This information illustrates that the most dominant LPD employees in Sawan District are high school graduates who are considered capable and sufficient to become LPD employees who have the competence to achieve organizational goals.

The grouping of respondents based on years of service showed that the respondents who worked at the LPD in Sawan District with a working period of 1 to 8 years were 28 people or 50 percent, then the respondents who worked for 9-17 years were 13 people or 23.21 percent. 12 people who worked for 18-26 years or 21.43 percent and respondents who worked for 27-35 years as many as 3 people or 5.36 percent. This shows that most of the working period of LPD employees in Sawan District is 1-8 years.

Multiple Linear Regression Analysis Results

The calculation of multiple linear regression coefficients is carried out by regression analysis through SPSS 18.0 for Windows software, the results are shown in Table 2:

Table 2: Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	8,692	3,749		2,319	,024
	Personal Technique Ability	,327	,096	,393	3,401	,001
	Technological Sophistication	,363	,143	,294	2,538	,014
	User Participation	,238	,109	,253	2,185	,033

Primary Data, 2021

Based on the results of multiple linear regression analysis as presented in Table 4.9, a regression equation can be made as follows:

$$Y = 8.692 + 0.327 X_1 + 0.363 X_2 + 0.238 X_3 + e$$

The Effect Personal Technique Ability on Accounting Information System Performance

Based on the results of the analysis of the influence of personal technique skills on the performance of AIS, a significance value of 0.001 was obtained with a positive regression coefficient of 0.393. A significance value of $0.001 < 0.05$ indicates that H_0 is rejected and H_1 is accepted. This result means that personal technique ability has a positive and significant effect on the performance of AIS.

Personal technique ability is one of the factors that affect the performance of accounting information systems. The better the technique ability of the user, the easier the use of the AIS will be, thus encouraging the user to use the AIS more optimally, which will lead to an increase in AIS performance. If the user of the information system does not have the ability to operate it, the information system will not operate optimally. The results of the analysis in this study indicate that the ability of personal techniques has a positive and significant effect on the performance of accounting information systems. This means that users with high personal technique ability in operating the system will affect the performance of the AIS.

Choe's research (1996) found that the personal technique ability of accounting information systems has a positive effect on the performance of accounting information systems. This research is consistent with the results of research by Parwa and Widhiyani (2019), Suartika and Widhiyani (2017), Puspitasari and Juliarsa (2017), Turnip and Suardikha (2018), Ardiwinata and Sujana (2019), and Ningsih & Mintoyuwono (2020) stated that personal technique ability has a positive effect on the performance of accounting information systems.

This study supports the TAM theory, where the better the technique ability of the user, the easier the use of AIS will be, thus encouraging users to use it more optimally. This can lead to improved AIS performance. Improved user technical capabilities will increase user satisfaction in the use of AIS so as to encourage users to always use AIS in completing their work. The results of this study are also in line with the TRA theory, employees will improve their personal technique ability due to the awareness that the use of AIS can provide benefits in the ease of work which leads to an increase in AIS performance.

The Effect of Technological Sophistication on Accounting Information System Performance

Based on the results of the analysis of the influence of technological sophistication on the performance of AIS, a significance value of 0.014 was obtained with a positive regression coefficient of 0.294. A significance value of $0.014 < 0.05$ indicates that H_0 is rejected and H_2 is accepted. These results mean that technological sophistication has a positive and significant effect on the performance of AIS.

The sophistication of today's technology is undeniably providing many benefits for everyday life, especially for its users. Technological developments are very necessary for a company to make work easier. The existence of technological sophistication has resulted in companies being able to create various technological systems to improve the quality of their accounting reports. Every renewal of increasingly sophisticated technology will lead to an increase in user satisfaction with the technology. The sophistication of the technology used can affect the performance of the AIS. The results of the analysis in this study indicate that technological sophistication has a positive and significant effect on the performance of accounting information systems.

Research conducted by Alannita & Suaryana (2014) found that technological sophistication has a positive effect on the performance of accounting information systems. The research is consistent with the research results of Ella and Diah (2019), Febriyanti (2018), Darmawan & Purnamawati (2015), and Widyarno & Yulianti (2015) which state that technological sophistication has a positive effect on the performance of accounting information systems.

This research supports the TAM theory, which can be seen from the design of increasingly sophisticated technology that will be more user-friendly because technology is intended to help human work. If a company does not keep up with technological developments, the company uses a manual system so that it complicates the work starting from the slow input of data, consuming a lot of time to make company tasks, and consequently not getting maximum results. With the sophistication of technology, the work will be easier to do. This is also in line with the TRA theory, individuals will use

computers or technological sophistication because it can provide positive benefits that result in increased AIS performance.

The Effect of User Participation on Accounting Information System Performance

Based on the results of the analysis of the effect of user participation on AIS performance, a significance value of 0.033 was obtained with a positive regression coefficient of 0.253. A significance value of $0.033 < 0.05$ indicates that H_0 is rejected and H_3 is accepted. These results mean that user participation has a positive and significant effect on the performance of AIS.

The participation of users of accounting information systems is a personal activity in the stage of developing an accounting information system that shows how much involvement the respondent has in the accounting information system development process. Information systems will not produce information for the company if there are no users who operate the system. Therefore, the participation of users of information systems is needed so that the system can operate optimally. If users are given the opportunity to participate in the development of information systems, users will feel that the information system is their responsibility, so that the information system becomes more effective. The results of the analysis in this study indicate that user participation has a positive and significant effect on the performance of accounting information systems.

Research conducted by Wildoms (2014) found that user participation has a positive effect on the performance of accounting information systems. This research is consistent with the results of Suprasto and Ratnadi (2017), Dwi & Astrid (2019), Kharisma and Juliarsa (2017), and Antari & Diatmika (2015) that user participation in the development of accounting information systems has a positive effect on accounting information system performance.

This study supports the TAM theory, where user participation in the use of AIS is very necessary in the company. This is because AIS is able to provide convenience in preparing reports so that with high involvement of AIS users will result in more effective use of AIS and AIS performance will increase. These results are in line with the TRA theory, the presence of user participation in a system in the company, then system users will have the intention to use AIS which results in an increase in AIS performance.

Model Feasibility Test (F Test)

Simultaneous test aims to determine whether all the independent variables identified (personal technique ability, technological sophistication, and user participation) are used to predict AIS performance together. This test is often also called the F test. The results of the F test in this study can be seen in Table 3 below:

Table 3: F Test Results

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	39,496	3	13,165	7,663	,000 ^b
	Residual	89,343	52	1,718		
	Total	128,839	55			

Primary Data, 2021

The results of the F test (Ftest) show that the significance value of P value is 0.000 which is smaller than $= 0.05$, this means that the model used in this study is feasible. This result means that all independent variables are able to predict or explain the phenomenon of AIS performance. This means that there is a simultaneous influence of the variables of personal technique ability, technological sophistication, and user participation on AIS performance. This means that the model can be used for further analysis or in other words the model can be used for projecting because the results of goodness of fit are good with a significance value of P value of 0.000.

Coefficient of Determination (R2)

The coefficient of determination (R2) is used to determine and measure the model's ability to explain the variation of the independent variables. The researcher uses the adjusted R2 value when evaluating which is the best regression model, because unlike R2, the adjusted R2 value can increase or decrease if one independent variable is added to the model.

Table 4: Determinant Coefficient Test Results (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,554 ^a	,307	,267	1,311

Primary Data, 2021

The test results in Table 4 give the results where the adjusted R2 (adjusted coefficient of determination) is 0.267. This means that variations in accounting information system performance can be significantly influenced by variables of personal technique ability, technological sophistication, and user participation by 26.7 percent, while the remaining 73.3 percent is explained by other factors not explained in the research model.

5. CONCLUSION

The research conducted can contribute to the effect of personal technic ability, technological sophistication, and user participation on the performance of accounting information systems. The results of hypothesis testing in this study found that personal technical abilities, technological sophistication, and user participation were able to affect the performance of accounting information systems, so that these variables could be maintained as independent variables. This study supports the TAM theory, where when users are offered to use a new system, there are factors that influence their decisions about the system, namely perceived usefulness and perceived ease of use. This can be seen from the three research hypotheses supported by the TAM theory, all of which have a significant positive effect on the performance of accounting information systems. In addition, this research can be used to enrich references and increase knowledge related to the performance of accounting information systems, personal technique ability, technological sophistication, and user participation.

This study provides implications for LPD in Sawan District as consideration and knowledge about the performance of accounting information systems and the factors that impact it. This research provides a positive contribution for all parties, especially LPDs in Sawan District to continue to improve their service capabilities so that they are able to compete with other financial institutions by increasing the ability of employees to operate accounting information systems, always evaluating and developing the sophistication of information system technology used and fostering participation. users of the information system that needs to be developed. This can affect the increasing performance of accounting information systems in LPD in Sawan District.

Further researchers are expected to be able to use other variables that can affect the performance of the accounting information system, such as education and training and top management support because this study resulted in an Adjusted R Square of 26.7 percent, which means there are still 73.3 percent influenced by other variables. Further researchers can use other research objects besides LPDs in Sawan District and other research areas with a wider scope.

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