

THE EFFECT OF ADVANCED INFORMATION TECHNOLOGY, HUMAN RESOURCES COMPETENCY, AND TOP MANAGEMENT SUPPORT ON THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS

¹Putu Nikita Dewandari Artana, ²I Ketut Suryanawa,
³Luh Putu Lusi Setyandarini Surya

^{1,2,3} Faculty of Economics and Business, Udayana University, Bali, Indonesia

Abstract: This study aims to determine the effect of accounting information systems, human resource competencies, and top management support partially and simultaneously on the effectiveness of accounting information systems. The theories used in this research are Theory of Reasoned Action (TRA) and Social Cognitive Theory (SCT). The population in this study were all Savings and Loans Cooperatives in Tabanan Regency and the sample in this study was 50 Savings and Loans Cooperatives in Tabanan Regency which had been selected using purposive sampling method. From the results of the study, it can be seen that the magnitude of the influence of the use of advance of information technology, competence of human resources and support from top management has a positive and significant effect on the effectiveness of accounting information systems.

Keywords: Use of Advance Information Technology, Human Resource Competence, Top Management Support, and Effectiveness of Accounting Information Systems.

1. INTRODUCTION

Technological advance is growing rapidly today and is even capable of producing a variety of technologies designed to help produce good quality information for human needs. The diversity of technological advance makes it easier for users to implement. A computerized and integrated company that has technology that is supported by advance modern supporting applications is able to have a positive impact on the company's performance in making financial reports that are accurate, timely and reliable. Meanwhile, competitive companies are required to utilize their capabilities as much as possible in order to be able to demonstrate their capabilities. In a very competitive business world, accounting information systems have become an important tool because of advances in technology and information (Ogah, 2013). In increasing the competitiveness of companies so as not to be excluded from their environment, companies can use accounting information systems (Kustono, 2011).

Human resources are the key that determines the development of the company. Human resources that have adequate potential can increase productivity and company operational activities. In the development of information systems, users become an important focus related to the effectiveness of accounting information systems (Kusumastuti and Irwandi, 2012). In addition to human resources, top management support also affects the development of accounting information systems because the most decisive step in the success of system planning is getting full support from top management or

superiors. Komala (2012) states that the accounting manager (controller) is an executive who coordinates management participation in planning and control to achieve company targets, in particular to determine the effectiveness of policy implementation and develop organizational structures and procedures. Top management support is an activity that impacts, directs and maintains human behavior directed by the president, directors, divisions and so on within the organization. Nasution (1994) says that the forms of top management support in implementing a system include: superior involvement, superior support in innovation, superior focus on the required resources.

The effectiveness of the accounting information system is a measure that provides an overview of the extent to which the target can be achieved from a set of resources that are arranged to collect, process, and store electronic data, then turn it into useful information and provide the required formal reports both in quality and quantity. time. Effectiveness emphasizes the results achieved, while efficiency looks more at how to achieve the results achieved by comparing the inputs and outputs (Siagian, 2012: 74). McLeod (1995) states that, after an information system enters the implementation phase in the information system development life cycle, it is necessary to conduct a post-implementation review. The study aims to determine the effectiveness of the system (how far the system can achieve its goals) and to evaluate the process of developing the system (Weber, 1999).

Several studies on the factors that affect the effectiveness of the system have been carried out by several researchers. (Dwitrayani et al., 2017) found that the advance of information technology and user satisfaction had a positive and statistically significant effect on the effectiveness of BPR accounting information systems in Badung Regency. (Ratnaningsih & Suaryana, 2014) revealed that the advance of information technology, management participation, and knowledge of accounting managers have a positive and significant effect on the effectiveness of accounting information systems. (Puncak et al., 2017) found that the use of information technology, user participation, top management support and user technical skills have a positive effect on the effectiveness of accounting information systems. (Paranoan N. et al., 2019) found that human resource competence has a positive and significant effect on the effectiveness of accounting information systems. (Sasongko, 2020) shows that there is an influence of information technology advance on the effectiveness of AIS.

Law No. 17 of 2012 concerning cooperatives states that savings and loan cooperatives are cooperatives that run a savings and loan business as the only business. The development of cooperatives is currently supported by the development of micro, small and medium scale enterprises (MSMEs) in Bali and especially in Tabanan Regency which is growing rapidly. In supporting these activities, the role of microfinance institutions is needed, including one of the savings and loan cooperatives (KSP).

In this modern era, the existence of cooperatives is not so pronounced even though cooperatives are a democratic business entity owned by each member, not like other business entities which are determined by the amount of paid-in capital. Cooperatives are also considered outdated, because there is no change in their management which only emphasizes business activities without the support of strong Human Resources (HR), solid institutions, transparency, and accountability and the most important thing in the modern era is the advancement of Information Technology (IT).

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Users of information systems play an important role in the progress of a company. These results explain that employees who can utilize information technology well will be able to produce more accurate output. There are many studies on the factors in the effectiveness of accounting information systems. Shaheen (2012) research that there is a positive relationship between the environment, technology, and culture that supports the creation of an effective and efficient accounting information system. Putra (2014) stated that the use of information technology has a positive effect on the effectiveness of accounting information systems. The results of research by Dwitrayani et al (2017) stated that the advance of information technology had a positive and statistically significant effect on the effectiveness of accounting information systems.

The information above proves that the descriptions and empirical findings regarding information technology show that data processing by utilizing information technology (computers and networks) will provide many advantages both in terms of accuracy/accuracy of operating results as well as multipurpose machine as well as reducing errors that may occur when recording financial transactions. Based on this, the hypothesis proposed in this study is as follows.

H1: The advance of information technology has a positive effect on the effectiveness of accounting information systems.

The Accounting Information System (AIS) is a collection of human resources (HR) and capital that has the task of preparing financial information and non-financial information (Antasari, 2015). Based on this statement, it can be concluded that human resources play an important role in realizing the effectiveness of accounting information systems. According to some experts, competence is a characteristic that underlies a person to achieve high performance in his work. Employees who do not have sufficient knowledge will work intermittently and also result in wastage of materials, time, and energy (Nurillah, 2014). Social cognitive theory (social cognitive theory or SCT) is a theory about individual behavior based on the premise that social, cognitive and other personal factors influence each other. The influence of the social environment in the form of encouragement to use computers by other people. Encouragement from others can be in the form of individual encouragement or organizational support in the context of using computers.

Several factors that support the efficiency and effectiveness of an accounting information system are qualified human resources, adequate software and hardware, and a well-structured database. Ikhsan et al (2020) state that the competence of human resources affects the effectiveness of accounting information systems. Alaryan et al. (2014) conducted a study that proved that there was a positive relationship between human resources and the effectiveness of accounting information systems. Arnita (2018) states that human resource competence has a positive and significant effect on the effectiveness of accounting information systems. The positive influence shown by the competence of human resources indicates that the higher the competence of human resources, the more effective the accounting information system will be, and vice versa. Based on this explanation, the hypothesis is as follows.

H2: Human resource competence has a positive effect on the effectiveness of accounting information systems.

Based on theoretical studies and relevant research results, the following framework is obtained. Top management support is top management's understanding of computer systems and the level of interest, support, and knowledge of information systems or computers. Social cognitive theory (social cognitive theory or SCT) is a theory about individual behavior based on the premise that social, cognitive and other personal factors influence each other. Top management support will motivate individuals to use the system because of the attention and support of financial and non-financial resources as well as training so that individuals can understand the use of the system. Top management support is important in the implementation of the system in the organization with concrete actions or cannot have an impact on the behavior that will be shown by their subordinates. According to Fatimah (2013) top management support has an effect on the implementation of accounting information systems. In addition, the results of Purnomo's (2014) research state that top management support has a positive effect on the effectiveness of accounting information systems. Based on this description, the formulation of the hypothesis used is as follows.

H3: Top management support has a positive effect on the effectiveness of accounting information systems.

3. METHODS

The research location is a place or area where the research is carried out. The research location in this study was conducted at the Savings and Loan Cooperative in Tabanan Regency. The reason for choosing the location in Tabanan Regency is because of the lack of adequate human resource competence, causing Tabanan Regency to have many problematic and inactive cooperatives, seen from the development every year the number of inactive cooperatives continues to increase according to data provided by the Tabanan Regency Cooperative Service.

The population in this study were 242 Savings and Loan Cooperatives in Tabanan Regency. The sample selection method used in this study is "Purposive Sampling. These considerations are based on the interests or objectives of the research. The sample in this study were all Savings and Loan Cooperatives in Tabanan Regency

From the survey conducted, namely by contacting 211 Savings and Loans Cooperatives that are active in Tabanan Regency as many as 50 Savings and Loan Cooperatives who have confirmed that these cooperatives have used information technology systems. From these criteria, the number of Savings and Loans Cooperatives that meet the criteria is 50 Savings and Loans Cooperatives.

The analytical technique used in this research is multiple linear regression. Multiple Linear Regression Analysis is a test carried out to determine whether or not there is an influence between two variables, namely the independent variable and the dependent variable (Ghozali, 2018). This test is carried out using the help of the SPSS program.

4. RESULTS AND DISCUSSION

Multiple Linear Regression Analysis Results

The analytical technique used in this research is multiple linear regression. Multiple Linear Regression Analysis is a test carried out to determine whether or not there is an effect between two variables, namely the independent variable and the dependent variable (Ghozali, 2018). The multiple regression model in this study is as follows: $Y = \alpha + \beta_1X_1 + \beta_2X_2$. The results of multiple linear regression analysis are presented in Table 1.

Table 1: Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,001	2,369		1,267	0,208
Advance information technology	0,361	0,086	0,364	4,211	0,000
Human resource competence	0,220	0,072	0,255	3,052	0,003
Top management support	0,404	0,125	0,273	3,222	0,002
R	0,725				
R Square	0,526				
Adjusted R Square	0,511				
F Statistic	35,521				
F Sig	0,000				

Primary Data, 2021

Based on Table 1 above, the regression equation can be arranged as follows:

$$Y = 3,001 + 0,361X_1 + 0,220X_2 + 0,404X_3$$

The Effect of Information Technology Advance on the Effectiveness of Accounting Information Systems

Based on the test results (t test) in this study, it was found that the advance of information technology had a positive regression coefficient value of 0.361 and Sig t $0.000 < 0.050$. The test results indicate that the first hypothesis (H1) advance of information technology has a positive influence on the effectiveness of accepted accounting information systems. This means that the higher the advance of information technology, the higher the effectiveness of the accounting information system. Related to the theory of TRA is a theory related to the attitudes and behavior of individuals in carrying out activities or actions that are reasoned in the context of the use of information technology. Someone will take advantage of information technology or information systems on the grounds that the technology or system will produce benefits for him. The behavior of system users along with social norms and other situational factors motivates the intention or interest to utilize the information system and ultimately increase the use of the information system. The Theory of Reasoned Action (TRA) states that individuals will use computers if they know there are advantages or positive results in using the computer, for example work that can be completed faster with better results so that the individual's performance can be said to increase. In this case, the relationship with information technology will provide a lot of convenience to employees in carrying out the assigned tasks which will later affect the effectiveness of the accounting information system. In data processing by utilizing information technology (computers and networks) it will provide many advantages both in terms of accuracy/accuracy of operating results as well as a multipurpose machine as well as reducing errors that may occur when recording financial transactions. Technology is an important component of information systems. Without supporting technology, the information system will not produce timely information (Tjandra, 2007).

Utilization of information technology (IT) can provide support for administrative services, as well as to assist decision making (Anwar, 2009). Utilization of information technology is very useful for implementing a new strategy for a company's competitive advantage. With fast, precise, and accurate information, a company or organization can make quick and appropriate decisions. Sudaryono (2005), states that the role of technology as a tool in decision making in various functions and managerial ranks is becoming increasingly important for information users because of the ability of

technology to reduce uncertainty. In this case, what covers the context of information systems is technology that shows computer systems (hardware, software, and data) and support for users (training and assistance) provided to assist users in explaining their tasks. According to Ikhsan and Teddy (2008:25) information technology is a technology that focuses on the use of computers and technology related to the regulation of information resources. Users of information systems play an important role in the progress of a company. These results explain that employees who can utilize information technology well will be able to produce more accurate output.

The results of this study are supported by the results of previous research conducted by Putra (2014) which states that the use of information technology has a positive effect on the effectiveness of accounting information systems. The results of research by Hussin et al., 2002 and Dwitrayani et al. (2017) state that the advance of information technology has a positive and statistically significant effect on the effectiveness of accounting information systems.

The Effect of Human Resource Competence on the Effectiveness of Accounting Information Systems

Based on the test results (t test) in this study, it was found that the competence of human resources has a positive regression coefficient value of 0.220 and Sig t $0.003 < 0.050$. The test results indicate that the second hypothesis (H2) of human resource competence has a positive influence on the effectiveness of accepted accounting information systems. This means that the better the competence of the human resources provided, the more effective the accounting information system will be. Related to the theory of TRA is a theory related to the attitudes and behavior of individuals in carrying out activities or actions that are reasoned in the context of the use of information technology. Someone will take advantage of information technology or information systems on the grounds that the technology or system will produce benefits for him. The behavior of system users along with social norms and other situational factors motivates the intention or interest to utilize the information system and ultimately increase the use of the information system. The Theory of Reasoned Action (TRA) states that individuals will use computers if they know there are advantages or positive results in using the computer, for example work that can be completed faster with better results so that the individual's performance can be said to increase. In this case, in relation to the competence possessed by employees in using accounting information technology, it will make it easier for employees to use accounting information systems which will later affect the effectiveness of accounting information systems.

Accounting Information System (AIS) is a collection of human resources (HR) and capital that has the task of preparing financial information and non-financial information (Antasari, 2015). Based on this statement, it can be concluded that human resources play an important role in realizing the effectiveness of accounting information systems. According to some experts, competence is a characteristic that underlies a person to achieve high performance in his work. Employees who do not have sufficient knowledge will work intermittently and also result in wastage of materials, time, and energy (Nurillah, 2014). The organizational structure is an arrangement and relationship between each part of the position that exists in the company in establishing operational activities to achieve certain goals. This organizational structure consists of workers/employees in this case the human resources of the organization.

The results of this study are supported by the results of previous research conducted by Ikhsan et al (2020) which states that human resource competence affects the effectiveness of accounting information systems. Alaryan et al. (2014) conducted a study that proved that there was a positive relationship between human resources and the effectiveness of accounting information systems. Arnita (2018) states that human resource competence has a positive and significant effect on the effectiveness of accounting information systems. The positive influence shown by the competence of human resources indicates that the higher the competence of human resources, the more effective the accounting information system will be, and vice versa.

The Effect of Top Management Support on the Effectiveness of Accounting Information Systems

Based on the test results (t test) in this study, it was found that top management support had a positive regression coefficient value of 0.404 and Sig t $0.002 < 0.050$. The test results indicate that the third hypothesis (H3) top management support has a positive influence on the effectiveness of the accepted accounting information system. This means that the higher the support from top management, the higher the effectiveness of the accounting information system. Related to social cognitive theory (social cognitive theory or SCT) developed by Bandura (1986). This theory is a theory of individual behavior based on the premise that the influences of the social environment, cognitive and other personal factors influence each other. The influence of the social environment in the form of encouragement to use computers by other people. Encouragement from others can be in the form of individual encouragement or organizational support in the

context of using computers. Organizational support is expected to influence individual attitudes or behavior within the organization. The expected encouragement can be in the form of giving instructions about the benefits or consequences of using a computer.

In this case, the relationship with top management support will provide encouragement to employees in using accounting information systems to achieve the effectiveness of accounting information systems. The level of support provided by top management for an organization's information system can be a very important factor in determining the success of all activities related to information systems. Top management is tasked with setting operational policies and guiding organizational interactions within the environment (Alam S, 2007). Top management support will motivate individuals to use the system because of the attention and support of financial and non-financial resources as well as training so that individuals can understand the use of the system. Top management support is important in the implementation of the system in the organization with concrete actions or cannot have an impact on the behavior that will be shown by their subordinates.

The results of this study are supported by the results of previous research conducted by Fatimah (2013), top management support has an effect on the implementation of accounting information systems. In addition, the results of Purnomo's (2014) research state that top management support has a positive effect on the effectiveness of accounting information systems.

Coefficient of Determination Results (R²)

The coefficient of determination (R²) in essence is to measure how far the model's ability to explain the variation of the dependent variable (Ghozali, 2011:98). Based on Table 1, the Adjust R Square value is 0.511, this means that 51.1 percent of the variation in the effectiveness of the accounting information system (Y) is influenced by the variables of information technology advance (X1), human resource competence (X2) and top management support (X3). , the rest of (100% - 51.1%) = 48.9 percent is influenced by other factors outside the model.

F Test Results

The F test is used to determine the feasibility of the multiple linear regression model as an analytical tool that tests the effect of the independent variable on the dependent variable (Ghozali, 2018). Based on the results of the regression analysis in Table 4.9, the independent variables have a simultaneous (simultaneous) effect on the dependent variable. F significance of 0.000 is smaller than 0.05. The results of the F test which were analyzed using the SPSS program obtained a significance value of 0.000 < 0.05, it can be concluded that the tested group had a significant (significant) difference. These results mean that there is a significant influence between the advance of information technology, human resource competence and top management support on the effectiveness of accounting information systems. Thus, the model is considered worthy of testing and proving the hypothesis can be continued.

5. CONCLUSION

The results of hypothesis testing in this study found that statistically the advance of information technology, human resource competence and top management support have a positive influence on the effectiveness of accounting information systems, so that this is in accordance with Theory of Reasoned Action (TRA) which states that individuals will use computers if they know there are advantages or positive results in the use of the computer, for example work that can be completed faster with better results so that the individual's performance can be said to increase. This theory is a theory about individual behavior based on the premise that the influences of the social environment, cognitive and other personal factors influence each other. The influence of the social environment in the form of encouragement to use computers by other people. Encouragement from others can be in the form of individual encouragement or organizational support in the context of using computers. This study has implications for the Savings and Loans Cooperative in Tabanan Regency as a consideration and knowledge of the effectiveness of accounting information systems and the factors that influence it. Savings and Loan Cooperatives in Tabanan Regency can evaluate the advance of information technology, human resource competencies and top management support, because these can affect the effectiveness of accounting information systems.

For further researchers, it is recommended to find and read more references so that the results of further research will be better and can gain new knowledge. In addition, the results of this study can be used as comparison and reference material for research, and as consideration for further deepening research.

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