

The Effect Of The Effectiveness Of The Implementation And Utilization Of Accounting Information Systems On Employee Performance

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ABSTRACT

The sustainability and success of the company can be determined from the performance of employees. Employees are expected to be able to complete tasks and produce information in a timely, accurate and reliable manner. This research was conducted to determine the effect of the effectiveness of implementing accounting information systems and the use of accounting information systems on employee performance. This research was conducted at Bank Syariah Indonesia Bogor Sudirman Sub-Branch Office. The data source in this study used primary data obtained by distributing questionnaires to BSI KCP Bogor Sudirman employees. The sample taken is the total population, namely 30 respondents. Data analysis used descriptive statistical tests, data quality tests consisted of validity and reliability tests, and hypothesis testing using multiple linear regression analysis. The results showed that the effectiveness of implementing accounting information systems had no significant effect on employee performance, while the use of accounting information systems had a significant effect on employee performance and simultaneously or jointly had an effect on employee performance.

Keywords: effectiveness of SIA implementation; utilization of SIA; employee performance.

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Introduction

The development of technology is advancing rapidly. Technology is designed to facilitate human and corporate activities. As a result, companies must continue to exist so that information technology plays an important role in helping managers make decisions. To be able to make the best decisions in accordance with the information system implemented in each company, quality information is needed, namely accurate, relevant, and timely information. Information is very important in a company for the continuity of company activities. As a result, specialists or expert people are needed to process this information in order to provide credible results.

This information cannot be generated only through reliable human resources. So the accounting information system is a system that supports the smooth running of company activities (TMBooks, 2017: 12). Since the company will utilize this accounting information system to perform various daily operations related to financial transactions both internally and externally, it becomes a key aspect of the company's operational activities, both service and trading companies. In addition, accounting information systems not only process huge volumes of data for the internal and external interests of the company, but also act as guidelines. As a result, the quality of the information provided determines the success of an accounting information system.

Many parties, including managers and employees, as well as external parties from within the company need accounting information systems. Managers need this information to plan, monitor, and control activities, while employees can use it to determine their job prospects within the company. (Priansa, Donni Juni, 2017). The performance of a company is strongly influenced by the quality of its human resources (HR). With increasing commercial competition, every company needs human resources with superior employee competence and performance..

Employee performance according to (Berardine, 2010) is the result of certain tasks performed in certain jobs for a certain period of time. Work results are the result of acquired talents, skills, and desires. Performance is a multidimensional concept that includes three aspects, namely attitude, ability and accomplishment (Harsuko, 2011). Employee performance in carrying

out their responsibilities is related to job satisfaction and reward levels, which are determined by skills, talents, and personal traits.

Research Methods

This research uses a quantitative approach. This research was conducted at Bank Syariah Indonesia KCP Bogor Sudirman. The object of this research is employee performance. The independent variables used in this study are the effectiveness of the application of accounting information systems (X1) and the utilization of information systems (X2), the dependent variable is employee performance (Y). Using primary data sources in the form of answers from questionnaires. The population in this study were all employees of BSI KCP Bogor Sudirman. Data collection using a questionnaire distributed to respondents via a google form link. Measurement of each variable is done using a Likert scale questionnaire with a scale that is used a scale of 1 to 5.

The indicators of measuring the effectiveness of the application of accounting information systems according to (Azhar, 2017) are performance, information, economy, control, efficiency, and service. (Harahap & Riska, 2020) state that an accounting information system can be said to be effective must meet the requirements, namely: the information produced must be of quality and must be related to the output of the information system. variable measurement indicators of accounting information system utilization include: relevant, information accuracy, completeness, timely, ease of use, reliability, usefulness of information. Employee performance is a representation of the work completed by employees. These results are accurately documented so that performance standards that should be met and events that occur can be assessed.

This study uses convenience sampling technique. According to (Sugiyono, 2016) convenience sampling is a sampling technique by taking respondents as samples based on their accessibility and availability to researchers. Rather than being taken randomly from a larger population, respondents in this technique were chosen because they were easily available to researchers, namely employees who worked at BSI KCP Bogor Sudirman, totaling 30 people. So that the sample used in this study amounted to 30 respondents.

The data collection method used in this research is the primary data collection method using questions in the form of a questionnaire or questionnaire related to the variables studied. Respondents will answer three parts of the questionnaire, each of which has three parts. Filling in name and gender information, is the first section. The second section contains filling directions, a list of questions, and an explanation of research tools related to the effectiveness of AIS implementation, AIS utilization, and employee performance. The third is the table of contents of questions related to the effectiveness of AIS implementation, AIS utilization, and employee performance. The instruments used are analyzed for validity and reliability, validity and reliability testing is carried out to see how accurately the measuring instrument measures the research subject. Then descriptive statistical tests, classical assumption tests, multiple linear regression and hypothesis testing were carried out. This classic assumption test aims to ensure and evaluate the feasibility of the regression model applied in this study. In addition, the application of this test is intended to ensure that the regression model must not be

multicollinear and heteroscedastic and the final data is normally distributed. The coefficient of determination (R²) test and statistical tests were used in this study to validate the hypothesis. The ability of the independent variables used in the study to explain the dependent variable was evaluated using the coefficient of determination (R²) test. Statistical tests use partial tests (T tests) and simultaneous tests (F tests). Partial tests are used to determine how far the independent variables of the dependent variable individually. The dependent variable of the regression equation is tested using a simultaneous test to see how the independent variables interact. If the significant value is greater than 0.05, it is assumed that none of the independent variables used in the simultaneous regression equation model has an impact on the dependent variable.

Results

The validity test results are shown in the table which shows that all items are valid because at the 5% significance level, $r_{count} > r_{table}$ (0.3439). This means that all indicators used are declared valid and can be continued to the next analysis. The reliability test results show the Cronbach's alpha value table for AIS Implementation Effectiveness of 0.872, AIS Utilization of 0.744, and Employee Performance of 0.771 more than 0.7 so it can be concluded that the question items on the variable are declared reliable (reliable).

Table 1. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3,358	3,663		0,917	0,367
Efektivitas Penerapan SIA (X1)	0,220	0,143	0,269	1,535	0,136
Pemanfaatan SIA(X2)	0,575	0,183	0,550	3,144	0,004

Source: Research Data, 2023

Based on the calculation, the X1 regression coefficient value is 0.269 and the X2 regression coefficient value is 0.550. Based on this figure, the multiple regression line equation can be arranged as follows $Y = 3.358 + 0.269 X1 + 0.550 X2 + e$. From the form of this regression equation, a constant of 3.358 means that if the variables X1 and X2 are worth one, then employee performance is 3.358.

Partial test results show that the variable effectiveness of the application of accounting information systems has no significant effect on employee performance. Based on the variable t value of $1.535 < t_{table}$ 2.052, while the significance value of t is 0.136 greater than 0.05 ($t > 0.05$). The accounting information system utilization variable has a variable t value of $3.144 > t_{table}$ 2.052, while the significance value of t is 0.004 smaller than 0.05 ($t > 0.05$). So the variable utilization of accounting information systems has a significant effect on employee performance. When technology has become a necessity, the availability of information technology becomes one of the determining factors for improving performance..

Table 2. F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	105,793	2	52,897	18,874	0,000b
	Residual	75,674	27	2.803		
	Total	181,467	29			

Source: Research Data, 2023

The effectiveness of AIS implementation and utilization together (simultaneously) affects the performance of Bank Syariah Indonesia KCP Bogor Sudirman employees, according to the results of the F test showing that the F count is 18.873 whose value is greater than the F table, namely 3.35. Employee performance is influenced by the factors of AIS Implementation Effectiveness and AIS Utilization by 55.2%, according to the coefficient of determination (R square). Meanwhile, other factors that are not taken into account by the regression model have an effect of 44.8%.

Conclusions

Based on the results of the study, it can be concluded that the effectiveness of the application of accounting information systems has no significant effect on employee performance. The success of the system depends on the attitudes and beliefs of system users towards information systems which are not only influenced by inherent characteristics, but also to what extent the system is believed to meet task needs and be able to provide adequate control. This indicates that employees have not been able to provide overall control trust in the system.

Utilization of accounting information systems affects employee performance. Employees who use accounting information systems can perform their duties more efficiently and effectively because they use information systems tailored to their specific needs. So that tasks can be completed comfortably, smoothly, and on schedule in accordance with the set objectives. While the Effectiveness of the Application and Utilization of AIS together (simultaneously) affects the Performance of Bank Syariah Indonesia KCP Bogor Sudirman Employees. Improving employee performance can improve overall company performance. Further research is recommended to expand the sample which is not limited to one Sub-Branch Office and add other variables that affect employee performance outside of the variables used in this study.

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