

# Analysis Of Factors That Influence The Effectiveness Of Accounting Information Systems In Village Credit Institutions

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## Abstrak

Tujuan penelitian ini adalah untuk mengetahui analisis faktor-faktor yang mempengaruhi efektivitas sistem informasi akuntansi pada Lembaga Perkreditan Desa di Kota Denpasar. Penelitian ini dilakukan pada Lembaga Perkreditan Desa di Kota Denpasar yang berjumlah 35 LPD di 4 Kecamatan yaitu Kecamatan Denpasar Utara, Kecamatan Denpasar Timur, Kecamatan Denpasar Selatan dan Kecamatan Denpasar Barat. Pengumpulan data menggunakan data primer berupa kuesioner. Metode pengambilan sampel yang digunakan dalam penelitian ini adalah teknik purposive sampling. Jumlah sampel yang dipilih sebanyak 237 responden. Teknik analisis data yang digunakan adalah teknik analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa kecanggihan teknologi informasi dan pengetahuan pegawai akuntansi tidak mempengaruhi efektivitas SIA pada Lembaga Perkreditan Desa di Kota Denpasar. Sedangkan partisipasi pengguna, pelatihan dan pengalaman kerja berpengaruh positif terhadap efektivitas SIA pada Lembaga Perkreditan Desa di Kota Denpasar.

**Keywords:** Kecanggihan teknologi informasi, partisipasi pengguna, pelatihan, pengetahuan karyawan akuntansi, pengalaman kerja, efektivitas SIA.

## Abstract

*The purpose of this study was to determine the analysis of factors that influence the effectiveness of accounting information systems at Village Credit Institutions in Denpasar City. This study was conducted at Village Credit Institutions in Denpasar City, there are 35 LPDs in 4 Districts, namely North Denpasar District, East Denpasar District, South Denpasar District and West Denpasar District. Data collection uses primary data in the form of questionnaires. The sampling method used in this study is the purposive sampling technique. The number of samples selected was 237 respondents. The data analysis technique used is multiple linear regression analysis technique. The results of the study indicate that the sophistication of information technology and knowledge of accounting employees do not affect the effectiveness of AIS at Village Credit Institutions in Denpasar City. While user participation, training and work experience have a positive effect on the effectiveness of AIS at Village Credit Institutions in Denpasar City.*

**Keywords:** *Sophistication of information technology, user participation, training, knowledge of accounting employees, work experience, effectiveness of SIA.*

## Introduction

The current era of globalization, the development of information technology greatly supports the system against the influence of all aspects in the management of Village Credit Institutions (LPD). LPD was established as a business entity in the Village or Desa Pakraman environment. After the increase in the development of information technology, many companies have switched to the use of computer-based information systems because it will facilitate and accelerate accountants, especially to process information that will be input, one of which is LPD. Information systems play a role in the field of accounting because computer-based accounting systems are widely offered with the aim of providing convenience for accountants to produce reliable, timely, complete, understandable, and tested information.

According to Dalina, (2020) the effectiveness of an accounting information system is an organization's effort to utilize the capabilities and potential of the information it has to achieve its goals. An organization is said to have an effective information system if the

accounting information system used is able to help the performance of its users and is able to support the organization in achieving the expected goals. The use of an accounting information system in a company should be supported by the personal or individual capabilities of the users of the information system, so that the accounting information system can run effectively and efficiently. From this description, it can be concluded that an accounting information system is said to be effective if it can produce relevant, accurate and timely information for decision making, so that it can improve the performance of the individual himself and the company.

The use of an adequate and computerized accounting information system can make the transaction data processing process faster and more accurate. The fast and accurate transaction data processing process will increase the effectiveness of the accounting information system used. The case that occurred in the Denpasar City LPD was the alleged corruption in the Serangan Traditional Village LPD, South Denpasar District in 2022. The actions of the suspects caused state or regional financial losses of Rp. 3,749,118,000, the perpetrators used the Serangan Traditional Village LPD funds not in accordance with the work plan and the Serangan Traditional Village LPD revenue and expenditure budget plan. In addition to the use of funds that were not in accordance with the rules, the suspects also manipulated the recording of the cash book. This corruption case occurred due to several problems that had a negative impact on the LPD itself, one of which was the use of an ineffective accounting information system. The use of an ineffective accounting information system can be seen from the inadequate accounting information system used, namely the system installed on the computer often experiences congestion and problems that occur in its human resources such as employee errors in operating the system resulting in inaccurate information. Some of the problems above can reduce the effectiveness of the accounting information system used, so that the accounting information produced is not accurate and timely. If the accounting information produced is inaccurate either due to system problems or errors in operating the system, it can reduce the level of public trust in using LPD as its financial institution.

The use of effective accounting information systems is certainly influenced by the sophistication of information technology used in each company. According to Hussin et al., (2016) the sophistication of information technology is a change in the way of modern communication so that it can reduce the time to complete actual data in improving the quality of information. The sophistication of information technology affects the effectiveness of accounting information systems because high technological sophistication, a higher and adequate level of alignment of accounting information systems will improve the quality of information Sari et al., (2019). Based on research conducted by Yudastrini (2019), Noviana (2020), Agustina & Sari (2020), Putra & Indraswarawati (2020), Dewi (2021) stated that the sophistication of information technology has a positive effect on the effectiveness of the use of accounting information systems. In contrast to the research results of Sari et al., (2019), and Seriati (2019), it shows that the variable of sophistication of information technology does not affect the effectiveness of accounting information systems.

The success of an information system is not only influenced by the sophistication of the information used, but is also determined by user participation because the existence of human resources is an important aspect in operating the system. According to Hasibuan (2016) participation is a person's involvement in a situation either mentally, mentally or emotionally and feelings that encourage him to contribute in an effort to contribute in an effort to achieve predetermined goals and take responsibility for activities to achieve these goals. Based on research conducted by Dwicahyani (2018), Seriati (2019), Wibawa (2019), Diantari (2021), and Anggarini et al., (2021) stated that user participation has a positive effect on the

effectiveness of the use of accounting information systems. Meanwhile, based on research by Sari et al., (2021), Madyatika et al., (2022), and Minggayoni (2023) stated that user participation does not affect the effectiveness of users of accounting information systems.

Mangkunegara (2013) stated that training is something that refers to things related to planned efforts carried out to achieve mastery of employee skills, knowledge and attitudes. Sulistiyani & Rosidah (2013) the purpose of training is to improve performance. The results of previous studies conducted by Anggraini (2019), Satria & Putra (2019), Agustina & Sari (2020), Anggarini et al., (2021), and Maliantari et al., (2021) stated that training has a positive and significant effect on the effectiveness of accounting information systems. However, this study contradicts the results of research by Saputra (2019), Wibawa (2019), and Sugihartini & Kepramareni (2022) which stated that training does not affect the effectiveness of accounting information systems.

Accounting employees' knowledge of information systems is an equally important factor in the application and development of accounting information systems. According to Sutrisno (2014), knowledge is awareness in the cognitive field. For example, an employee knows how to identify learning, and how to conduct good learning according to the needs of the company. According to research by Putra et al., (2014), Efendi & Cahyono (2016), Dewi & Ernawatiningsih (2018), and Wijaya (2018), accounting employees' knowledge has a positive effect on the effectiveness of accounting information systems. The level of knowledge of accounting employees will have a strong influence on the quality of the information system produced by AIS. Meanwhile, research according to Dhaneswara (2019), Dewi et al., (2021), and Widiasih et al., (2022) states that accounting employees' knowledge does not affect the effectiveness of accounting information systems.

In addition to the knowledge possessed by accounting employees, work experience can also determine the sustainability of an information system. Work experience is a process or level of mastery of knowledge and expertise in doing a job that can be measured through the period of work, level of knowledge, and skills possessed. The results of previous studies conducted by Tamiarta (2019), Anggraini (2019), Agustina & Sari (2020), Sari et al., (2021), and Ningtias & Diatmika (2021) stated that work experience has a positive and significant effect on the effectiveness of accounting information systems. However, the results of this study contradict the results of research by Anggarini et al., (2021), Wahyuni et al., (2021), and Minggayoni (2023) which state that work experience does not affect the effectiveness of accounting information systems. Based on the phenomenon and the differences in the results of previous research, the researcher is interested in conducting this research.

## **Methods**

This research was conducted at the Village Credit Institution in Denpasar City, there are 35 LPDs in 4 Districts, namely North Denpasar District, East Denpasar District, South Denpasar District and West Denpasar District. In this study, the dependent variable is the effectiveness of the accounting information system (ESIA), while the independent variables are the sophistication of information technology (KTI), user participation (PP), training (P), knowledge of accounting employees (PKBA), work experience (PK). The data source in this study is primary data in the form of questionnaires. The population in this study is all employees working at the LPD (Village Credit Institution) in Denpasar City. The analysis technique used is multiple linear regression analysis.

## **Results and Discussion**

Based on the values above, the following multiple linear regression equation is obtained:  $Y = 31.175 + 0.155KTI + 0.301PP + 0.566P + 0.074PKBA + 0.355PK$  (2)

**Table 1. Multiple Linear Regression Analysis Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
<b>1</b> (Constant)	31.175	5.951		5.239	<.001		
KTI	.155	.201	.075	.771	.443	.776	<b>1.289</b>
PP	.301	.111	.257	2.725	.008	.814	<b>1.229</b>
P	.566	.177	.297	3.201	.002	.843	<b>1.186</b>
PKBA	.074	.150	.050	.491	.625	.714	<b>1.401</b>
<b>PK</b>	<b>.355</b>	<b>.121</b>	<b>.268</b>	<b>2.931</b>	<b>.004</b>	<b>.870</b>	<b>1.150</b>

### **The Influence of Information Technology Sophistication on the Effectiveness of Accounting Information Systems**

The sophistication of information technology reflects the diversity of the number of technologies used, while the sophistication of information technology is characterized by the portfolio nature of its application. The sophistication of information technology as a construct refers to the complexity and interdependence of information technology and management in an organization. The first hypothesis states that the sophistication of information technology has a positive effect on the effectiveness of accounting information systems. Based on the results of multiple linear regression tests, it shows that the sophistication of information technology has a coefficient value of 0.155 with a significance value of  $0.443 > 0.05$  so that H1 is rejected. This means that the sophistication of information technology does not affect the effectiveness of accounting information systems. The sophistication of accounting information technology does not affect the effectiveness of accounting information systems at Village Credit Institutions in Denpasar City. The sophistication of information technology does not affect the effectiveness of accounting information systems in this study because employees are not involved in the process of creating accounting information systems, so that the technology provided to employees does not affect the effectiveness of accounting information systems because the features available in accounting information technology do not match the needs of employees in carrying out their work. This means that the sophistication or otherwise of the accounting information technology used does not affect the effectiveness of the accounting information system. The results of this study are in line with previous studies conducted by Sari et al., (2019), and Seriati (2019) with research results showing that the variable of information technology sophistication does not affect the effectiveness of the accounting information system. The table lines are only horizontal lines while vertical lines are omitted.

### **The Influence of Training on the Effectiveness of Accounting Information Systems**

Training is an effort held by a company to improve the knowledge, understanding, and abilities of its employees in carrying out their work more effectively and efficiently. The third hypothesis states that training has a positive effect on the effectiveness of accounting information systems. Based on the results of multiple linear regression tests, it shows that training has a coefficient value of 0.566 with a significance value of  $0.002 > 0.05$  so that H3 is accepted. This means that training has a positive effect on the effectiveness of accounting information systems. By holding training, it will help employees of the Village Credit Institution in Denpasar City to improve their existing abilities. Training needs to be attended by users of accounting information systems because training programs can improve the understanding and expertise of users of accounting information systems, so that users can

understand the benefits provided by using the accounting information system and make it easier to use. Training programs can also improve users' ability to identify the requirements and limitations of the accounting information system used, so that the possibility of errors in operating the accounting information system can be minimized and produce quality accounting information in a timely manner to improve the effectiveness of the Village Credit Institution accounting information system in Denpasar City. The training program followed by an employee will provide knowledge for the employee that can be used in running an accounting information system, thereby increasing the effectiveness of the accounting information system. The results of this study are in line with previous studies conducted by Anggraini (2019), Satria & Putra (2019), Agustina & Sari (2020), Anggarini et al., (2021), and Maliantari et al., (2021) which found that training has a positive effect on the effectiveness of AIS.

### **The Influence of Accounting Employees' Knowledge on the Effectiveness of Accounting Information Systems**

Employees' knowledge of work accounting is the employee's expertise in accounting information systems obtained through experience, training and education. The fourth hypothesis states that employee knowledge of work accounting has a positive effect on the effectiveness of accounting information systems. Based on the results of multiple linear regression tests, it shows that employee knowledge of work accounting has a coefficient value of 0.074 with a significance value of  $0.625 > 0.05$  so that H4 is rejected. This means that employee knowledge of work accounting does not affect the effectiveness of accounting information systems. This indicates that the high or low knowledge of accounting employees does not affect the effectiveness of accounting information systems at Village Credit Institutions in Denpasar City. This is because there are work guidelines that must be followed by all employees, so that the presence or absence of knowledge cannot affect the effectiveness of AIS. In addition, employee knowledge currently does not have to go through formal fields because anyone can access information very easily through social media or the internet. The results of this study are in line with previous studies conducted by Dhaneswara (2019), Dewi et al., (2021), and Widiasih et al., (2022) which found that the knowledge of accounting employees had no effect on the effectiveness of the accounting information system.

### **The Influence of Work Experience on the Effectiveness of Accounting Information Systems**

Work experience is a process or level of mastery of knowledge and skills of a person in his work that can be measured from the length of service, level of knowledge and skills possessed. The fifth hypothesis states that work experience has a positive effect on the effectiveness of accounting information systems. Based on the results of multiple linear regression tests, work experience shows that work experience has a coefficient value of 0.355 with a significance value of  $0.004 < 0.05$  so that H5 is accepted. This means that work experience has a positive effect on the effectiveness of accounting information systems. By having work experience, a person's self-confidence in carrying out their duties and obligations will usually increase, because the person has previously worked in the same field. In addition, someone who does work according to their experience and knowledge will provide better results. This is because the more work experience a person has, the better their mastery and understanding of their work will be, so that the accounting information produced is also more accurate and of higher quality. Thus, work experience can increase the

effectiveness of the company's accounting information system. The experience possessed by employees will greatly assist in the process of presenting quality accounting information and the use of existing accounting information systems will be more effective. The results of this study are in line with previous studies conducted by Tamiarta (2019), Anggraini (2019), Agustina & Sari (2020), Sari et al., (2021), and Ningtias & Diatmika (2021) which stated that work experience has a positive effect on the effectiveness of information systems.

## Conclusion

Based on the results of the analysis and research that has been done, the conclusion is that the sophistication of information technology and knowledge of accounting employees do not affect the effectiveness of the accounting information system at the Village Credit Institution in Denpasar City. Meanwhile, user participation, training and work experience have a positive effect on the effectiveness of the accounting information system at the Village Credit Institution in Denpasar City. After conducting analysis and discussion on the main problems and based on the conclusions of this study, the limitations and suggestions that can be given are as follows; The busyness of respondents who continue to do their work when researchers conduct interviews and fill out questionnaires is inefficient, this is what causes researchers to meet respondents several times. Suggestions for further researchers to ensure that the interview time and filling out the questionnaire should be in a relaxed state so that activities can run smoothly.

The coefficient of determination (Adjusted R<sup>2</sup>) in this study is 0.303 or 30.3 percent, which explains that the effectiveness of the accounting information system (ESIA) can be explained by 30.3 percent by the variables of sophistication of information technology, user participation, training, knowledge of accounting employees, and work experience. While the remaining 69.7 percent is influenced by other factors that are not included in the research model. For further researchers, in order to be able to research and study in more depth other factors that are not studied in this study that can affect the effectiveness of the accounting information system such as: technical ability of accounting information system users, user involvement, role of internal supervisors, age, user interest, and level of education.

This research was only conducted at the Village Credit Institution (LPD) in Denpasar City. For further research, it is expected to use other institutions as research objects, for example village credit institutions (LPD) in districts/cities other than Denpasar City so that the research results are more comprehensive.

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