Analysis of Factors Affecting Accounting Information System Performance on Banking Company

by Bambang Handoko

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To support the institution's efficient operation, accounting information systems are crucial, thus it is also required to have an accounting information system that is backed by computerized information technology. This study will ascertain if user participation, individual technical proficiency, training and education programs, top management support, and formalization of system development have an impact on the functionality of the banking accounting information system. 104 people made up the sample for this study, which was gathered using a purposive sampling approach. Multiple linear regression analysis is the method utilized for analysis. The findings demonstrated that top management support, formalization of system development, user participation, personal technical abilities, training and education programs, and technical proficiency all improved the performance of accounting information systems.

CCS CONCEPTS • Information Systems • Information Systems Applications • Enterprise Information Systems • Enterprise Applications

Additional Keywords and Phrases: Accounting, Information System, Performance, Banking.

1 INTRODUCTION

Every organization needs information to make effective decisions. In addition, every organization has certain business processes that are always interconnected. [1] state that, in the current era of information technology, every government agency must have an information system to facilitate the implementation of planning activities up to the accountability of financial transactions which is a benchmark in seeing the performance output in an agency. The role of technology and information systems in an agency is very important to provide information for external and internal parties that is accurate, relevant, and timely. The role of information technology is one of the most important means to produce high quality information.

An accounting information system (AIS) is a group of resources, including personnel and physical assets, that have been created to transform financial data and other data into information that can be sent to different decision-makers [2]. Accounting information systems may benefit a business by delivering accurate and timely information. The advancement of information technology in the field of accounting has significantly improved the Accounting Information System. As computer technology is used more often as information technology, tasks that were once done manually, such processing accounting data, are now automated.

User participation, individual technical proficiency, training and education programs, top management support, and the formalization of system development are all elements that have an impact on the Accounting Information System's success. The most crucial element in carrying out government initiatives is good employee performance, which means that employee performance is occasionally in line with its position in the organization in order to increase organizational productivity. Employee productivity has a direct impact on workplace success. We can see how fantastic the outcomes of employee performance are from these results. A company's information system heavily depends on employee effectiveness. The Accounting Information System is one of the information systems utilized by the business. The purpose of an organization's human and financial resources, known as the accounting information system, is to prepare information from the gathering and processing of data and financial transactions.

A structured program of user education and training that tries to impart to information system users the knowledge of the systems needed to cover information systems ideas, technical skills, organizational skills, and understanding of information system product requirements. Recently, both internal and external transactions in the banking sector have increased in number and need precision and accuracy in data presentation. Services are crucial when it comes to external transactions since they interact directly with customers. The bank's current information system is used to make transactions, cash withdrawals, balance checks, and other tasks easier for consumers in addition to requiring reliable information for data processing [3].

Users of financial statements can access their financial accounts more quickly and correctly at any time thanks to computer-based accounting information systems. Services are crucial in the banking industry since they contact with clients directly. The current accounting information system may help clients with a variety of tasks, including withdrawing money, checking balances, and interbank transactions, in addition to those that call for precise information while processing data. The researchers are interested in researching the elements influencing accounting information system performance in banking based on the background information provided above.

2 LITERATURE REVIEW AND HYPOTHESIS

2.1 Accounting Information System Performance

According to [4]The Accounting Information System is one of the information systems utilized by the business. Creating financial information and information gleaned from the gathering and processing of transactions is the responsibility of the accounting information system, a human resource and capital inside the firm. A component of the management information system, the accounting information system analyzes financial data to satisfy the demands of both internal and external users [5].

[6] said that the accounting information system is a group of human and financial resources in an organization that is in charge of supplying financial information as well as information derived from the gathering and processing of transaction data. [7] explains that an accounting information system is a piece of equipment that falls under the

category of information technology (IT) and is made to help with the processing and management of matters pertaining to the study of corporate financial economics.

The capacity of the accounting information system, in accordance with its role, to provide the information necessary to accomplish certain goals may be demonstrated through the satisfaction of users of the accounting information system as well as from those users themselves [8].

[5] believes that the user side of the system and user satisfaction with the accounting information system are the two bases on which information system performance is evaluated. The system's utilization takes into consideration both the availability of users and how frequently they utilize the current accounting information system. Additionally, user satisfaction with the accounting information system utilized in company is used to gauge how well the system performs.

2.2 Effect of User Involvement on Accounting Information System Performance

The involvement of information system users in information system development is known as user participation or user involvement. The user will feel that the information system is his duty if given the chance to contribute to its growth, hence it is anticipated that the Accounting Information System's performance would improve [9].

The financial statements generated by an agency in the course of its activities, such as producing financial reports, must of course be in compliance with the laws and regulations. In order to aid in decision-making, the information generated must also be exact and accurate. Since the agency requires an accounting information system, the user's engagement in its operation will decide whether or not the system is successfully developed [10].

Due to a favorable association between user involvements in the process of designing information systems and the performance of the Accounting Information System, more frequent user participation will increase the Accounting Information System's performance, according to study by [11], [12]. The study's initial hypotheses are as follows:

H1: User involvement has significant effect on accounting information system performance.

2.3 Effect of Personal Technical Skill on Accounting Information System Performance

Proper personal technical abilities will motivate users to utilize the accounting information system, resulting in greater system performance. Users of accounting information systems who are proficient in utilizing them will find them more satisfying to use since they have the necessary knowledge and skills to do so. As a result, they will continue to utilize them to assist them do their task [13].

knowledg As technology advances, it necessitates a higher level of skill, which is crucial for the production of high-quality information. If the system is effective but the user lacks expertise, the information generated won't be of the highest caliber and abilities [14]. Due to a positive association between personal technical ability and the performance of the Accounting Information System, research by supports the claim that the greater the personal technical ability, the higher the performance of the Accounting Information System [12], [15]. The study's second supposition is:

H2: Personal technical skill has significant effect on accounting information system performance.

2.4 Effect of Training and Education Programs on Accounting Information System Performance

An organization working on developing accounting information systems must look for an education and training program for users. Users will be able to recognize their information needs and the accuracy and limits of information systems with the help of such education and training. To improve the knowledge and skills of users of the accounting information system, user education and training programs are held in order to improve the efficiency of the accounting information system [12].

A user training program consists of a number of activities designed to provide someone the abilities they need to do their work or to add to their existing skill set. The company's training program may give users the skills they need to execute all of their responsibilities, enhancing the employees' individual aptitudes via training. Users who have received accounting information systems training will be able to operate existing accounting information systems [15].

A training will supply or improve the user's capacity to use the accounting information system, and research suggests that the greater the user's ability to use the system, the better the performance of the accounting information system and the user's happiness with the system [16], [10] and [17]. The study's third hypothesis is:

H3: Training and education programs has significant effect on accounting information system performance

2.5 Effect of Top Management Support on Accounting Information System Performance

The direction of the information system is heavily influenced by top management [18] demonstrated that top management assistance is the help given by the leadership on resources that have the authority and clout to socialize the development of information systems that let users to engage in system development, and this will effect user happiness.

The engagement of project management and necessary resources is referred to as top management support. As a result, senior management support is crucial in defining all actions, including those pertaining to the accounting information system, one of the organization's sub-essentials. The development of accounting information systems will perform better if senior management supports it [19].

Due to a positive relationship between top management support in the process of developing and operating information systems and the performance of the Accounting Information System, research by shows that the more top management support provided, the better the accounting information system will perform [20], [21]. The following is the study's fourth hypothesis:

H4: Top management support has significant effect on accounting information system performance

2.6 Effect of Information System Development Formalization on Accounting Information System Performance

The effectiveness of the information system's implementation will be impacted by the formalization of information system development, a task in the system development process that is methodically recorded and verified with existing records. The history of computer system development demonstrates that if the development process system is formally planned, documented, and tailored to management control procedures, favorable results are more frequently attained [22].

Due to the positive relationship between the formalization of information system development and the performance of the accounting information system, which is supported by research by, the higher the level of

formalization of information system development in the company will improve the performance of the accounting information system [22], [23]. The following is the study's fifth hypothesis:

H5: Information system development formalization has significant effect on accounting information system performance

3 RESEARCH METHODOLOGY

3.1 Research Methodology

This study is a quantitative study, which means it examines the cause-and-effect relationships between variables and the subject of the study more closely. As a result, it has both dependent and independent variables that are expressed as numbers and is statistically analyzed [24] when descriptive research methodology was employed. Using data in the form of numbers as a tool to analyze information about what the researcher wants to know from the results that have been processed, quantitative research is a process of learning.

A population is a collection of individuals, occasions, or everything that has particular traits [25]. Employees of banks that regularly utilize accounting information systems make up the population of this research. The sample is a subset of the population that was chosen in accordance with guidelines in order to gather information or data that reveals the traits or features of the population [25]. Because individuals join and leave the banking industry every day, it is impossible to know with confidence the population for this study. Because of this, we employ the unidentified population from the Roscoe technique in [26] It states that at least 30 to 50 persons would be suitable responses for the unidentified population. We employed 104 responders, which is far more than what was required by [26].

3.2 Operation of Variables

A variable's operational definition is the definition that is given to it with the intention of specifying or giving it significance. The operational definitions of the variables in this study are as follows:

Table 1: Operation of Variables

Operation of Variable		
Variable	**Main Indicator**	**Source**
Accounting Information System Performance (AIS)	1. Able to help the department to function properly 2. The system is important in successful performance 3. Increase job satisfaction 4. Provide the information needed 5. Enjoy using the existing system 6. Able to carry out their duties easier and more efficiently 7. Contribute to the achievement of organizational goals and missions 8. Interested in using existing system	[27]
User Involvement (UI)	1. Have specialist abilities in running systems 2. Able to solve problems in using information systems 3. Discuss solving problems in the system	[14]

Operation of Variable		
Variable	**Main Indicator**	**Source**
	4. Interest in exploring system applications.	
Personal Technical Skill (PTS)	1. Placed according to their respective expertise 2. Know and carry out basic daily tasks 3. Understanding of using computers 4. Proficient in operating applications.	[15]
Training and Education Programs (TEP)	1. Company provides training programs 2. New knowledge after participating in the program 3. Looking forward to training programs 4. Benefits from training and education programs.	[17]
Top Management Support (TMS)	1. Proficient in using computers 2. Actively involved in fostering information system operations 3. Paying attention to information system operations 4. Rating information system users.	[18]
Information System Development Formalization (ISD)	1. Activity reports reported to departmental managers 2. Documentation of system development 3. Techniques and operational times 4. Introduction to computer-based information system control.	[22]

Source: data processed

4 RESEARCH RESULT AND DISCUSSION

4.1 Identity of Respondents

We collected 104 respondents and divided the respondents based on the following demographic data: age, gender, length of work experience, and last education. We present the results in table 2.

Table 2: Demographic of respondents

Age	Frequency	Gender	Frequency
21 – 30 years	22	Male	58
31 – 40 years	58	Female	46
> 40 years	24	Education	
Work experience		Diploma	18
1 – 5 years	36	Bachelor	78
6 – 10 years	50	Master	8
> 10 years	18		

Source: data processed

According to the data in table 2, it can be inferred that the majority of our respondents are male, between the ages of 31 and 40, with between 6 and 10 years of work experience and a bachelor's degree in education.

4.2 Validity Test

A questionnaire's validity is evaluated using a validity test. When the questions on a questionnaire are able to expose information that will be assessed by the questionnaire, it is considered to be valid [28]. If the value of the corrected item-total correlation, or the value of r-arithmetic, is greater than the value from the r-table, the question is considered to be legitimate. It may be inferred that this factor is a strong (valid) construct if the correlation is higher than 0.30 (r-table). Table 3 below provides the complete findings of the validity test.

Table 3: Validity test

Indicator	Outer Loading	Indicator	Outer Loading
UI.1	0.799	TMS.3	0.888
UI.2	0.850	TMS.4	0.907
UI.3	0.910	ISD.1	0.875
UI.4	0.899	ISD.2	0.800
PTS.1	0.922	ISD.3	0.925
PTS.2	0.928	ISD.4	0.801
PTS.3	0.944	AIS.1	0.821
PTS.4	0.885	AIS.2	0.807
TEP.1	0.876	AIS.3	0.735
TEP.2	0.919	AIS.4	0.827
TEP.3	0.860	AIS.5	0.767
TEP.4	0.901	AIS.6	0.843
TMS.1	0.846	AIS.7	0.862
TMS.2	0.848	AIS.8	0.795

With reference to table 3, we may deduce that all of the r-arithmetic values are higher than the r-table values, indicating the validity of all indicators.

4.3 Reliability Test

A questionnaire that is an indication of a variable or construct is measured using a reliability test. When someone responds to a question consistently or steadily over time, it is considered that the questionnaire is dependable. If a construct or variable yields a Cronbach Alpha value of greater than 0.70, the instrument is considered to be dependable [28]. Table 4 displays the reliability test's findings.

Table 4: Reliability Test

Variable	Cronbach's alpha
User Involvement	0.887
Personal Technical Skill	0.933
Training and Education Programs	0.904
Top Management Support	0.895
Information system Development Formalization	0.874
Accounting Information System Performance	0.919

All variables may be deemed trustworthy based on the findings of table 4 above since each variable has a Cronbach Alpha value better than 0.70.

4.4 Normality Test

The purpose of the normality test is to determine whether or not the independent and dependent variables in a regression model have a normal distribution. The Kolmogorov-Smirnov (K-S) statistical model, which is included

in the SPSS application, is the technique used to assess the regression model's normality. If population data is significant > alpha (> 0.05), it is considered to be normally distributed [28]. Table 5 presents the normality test.

Table 5 Normality Test

Kolmogorov-Smirnov	Unstandardized Residual
Assymp. Sig. (2-tailed)	0.200

Source: data processed

Based on Table 5, it can be inferred that the data utilized in this study are normally distributed since the significance value of the unstandardized residual is more than 0.05, or 0.200 (0.200 > 0.05).

4.5 Multicollinearity Test

Determine whether there is a correlation between the independent variables in the regression model using the multicollinearity test. There shouldn't be any association between the independent variables in a suitable regression model (independent). The tolerance value or Variance Inflation Factor can be used to assess whether multicollinearity is present or absent (VIF). Multicollinearity is not present if the tolerance number is more than 10% (0.1) and the VIF is lower than 10 [28]. Table 6 displays the results of the multicollinearity test.

Table 6: Multicollinearity Test

Variable	Tolerance	Variance Inflation Factor
User Involvement	0.491	2.038
Personal Technical Skill	0.366	3.764
Training and Education Programs	0.154	6.490
Top Management Support	0.351	2.852
Information system Development Formalization	0.144	6.939

Source: data processed

All variables have tolerances more than 0.1, and the VIF is less than 10, according to Table 6 above. Therefore, it may be concluded that multicollinearity does not exist.

4.6 Heteroscedasticity Test

The goal of the heteroscedasticity test is to determine if a regression model has an inequality in variance between the residuals of different observations. If there is a sign of heteroscedasticity in the regression model, it signifies that the variance from the observation residues to other observations is different. Heteroscedasticity is absent from a decent regression model. A scatter plot is the tool used to find heteroscedasticity. The regression model is homoscedastic if the points are dispersed above and below 0 and do not follow a specific pattern [28].
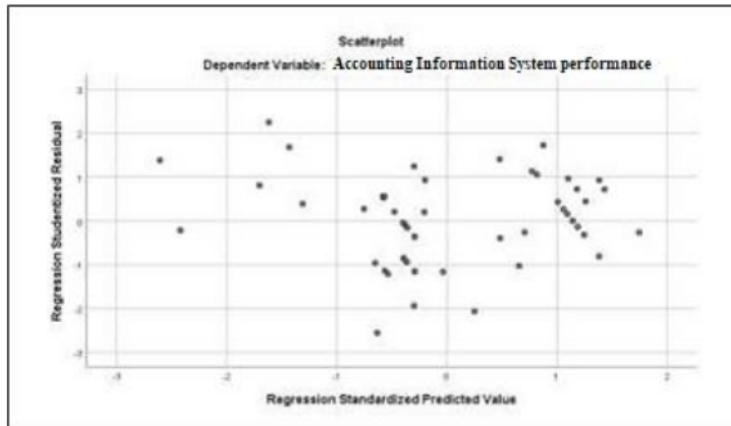
Fig 1 Heteroscedasticity Test
Source: Data Processing Using SPSS 25

Based on the data processing heteroscedasticity test result shown in figure 1, it is clear that there is no interference or heteroscedasticity in this regression model because the points are evenly distributed above and below the zero line (0) on the Y axis and do not congregate in one area to form a particular pattern.

4.7 Coefficient Determination

If there are several independent variables in the investigation, the coefficient of determination test is run. This test was performed to gauge the extent to which the independent variable may account for variations in the dependent variable. If the adjusted R2 is 1, the independent variable may account for all variations in the dependent variable. The capacity of the independent variable to explain changes in the dependent variable is stronger if the modified R2 value is getting closer to 1, as opposed to when it is farther away. If the value is close to 0, this indicates that variations in the dependent variable can only partially explain the capabilities of the independent variable [28]. We displayed the coefficient determination on Table 7.

Table 7: Multicollinearity Test

Variable	R Square	Adjusted R Square
Accounting Information System Performance	0.910	0.900

According to Table 7, the total determination (Adjusted R Square) value of 0.900 indicates the degree of the independent variable's influence on the dependent variable. This means that variations in user involvement, individual technical ability, training and education programs, top management support, and formalization system development affect the performance of accounting information systems to a degree of 90.0%, with the remaining 10.0% being explained by other factors.

4.8 Hypothesis Testing

The individual significance test is another name for the t statistic test. By assuming that all other independent variables remained constant, the t-test was used to assess the partial significance between the independent variable and the dependent variable. By comparing the value of tcount with ttable, the rationale for accepting or rejecting

the hypothesis can be revealed; if t arithmetic > t table, then H0 is rejected and Ha is accepted [28]. Table 8 lists the results of the hypothesis t test.

Table 8: Hypothesis Testing

Variable	T	P value	Coefficient
H1: UI → AIS	3.467	0.001	0.364
H2: PTS →AIS	2.106	0.041	0.276
H3: TEP → AIS	2.126	0.039	0.386
H4: TMS → AIS	2.607	0.012	0.351
H5: ISD → AIS	2.071	0.044	0.499

Source: data processed

According to the findings in Table 8, all independent factors (UI, PTS, TEP, TMS, and ISP) significantly affect the dependent variable (AIS). This is demonstrated by the t arithmetic value, which is bigger than t table, and the p-value sig, which is less than 0.05. (1.98).

4.9 Discussion

The involvement of information system users in information system development is known as user participation or user involvement. Users will feel that the information system is their responsibility if they have the chance to contribute to its growth, hence it is anticipated that the accounting information system's performance will improve. This outcome is consistent with earlier research on [13], [17].

Users will be more likely to utilize the accounting information system if they have good personal technical skills, which will increase the system's performance. Users of accounting information systems who are proficient in utilizing them will find them more satisfying to use, which will lead them to stick with them as a means of completing their task since they have the necessary skills and knowledge. This outcome backs up earlier research in [11], [15].

A company developing accounting information systems must look for an education and training program for those who will utilize the systems. Users will be able to recognize their information needs and the accuracy and limits of information systems with the help of such education and training. To improve the knowledge and skills of users of the accounting information system, user education and training programs are held in order to improve the performance of the accounting information system [12], [15].

The direction of the information system is heavily influenced by top management [12] demonstrated that user happiness will be impacted by top management support, which is the support given by the leadership on resources that have the authority and influence to socialize the development of information systems by allowing users to participate in system development [4].

The engagement of project management and necessary resources is referred to as top management support. As a result, senior management support is crucial in defining all actions, including those pertaining to the accounting information system, one of the organization's sub-essentials. If senior management supports the development of accounting information systems, information system performance will improve. This outcome backs up earlier research in [17], [7].

The effectiveness of the information system's implementation will be impacted by the formalization of information system development, a task in the system development process that is methodically recorded and verified with existing records. The history of computer system development demonstrates that formal organization, documentation, and adaptation to management control procedures improve the likelihood of successful outcomes. This outcome backs up earlier research in [7], [15].

5 CONCLUSION AND SUGGESTION

Banks are currently in real need of a high performance accounting information system. This is because there are many needs related to big data and high-speed information flows. Banking companies need to invest in a formalized development system as well as financial support, which of course requires approval from top management. Investment is not only in hardware and software to support the system, but also in the field of human resource development, namely the skills and knowledge of the employees, so investment is also needed in the field of training and development.

Subsequent research can use this research as preliminary research. In addition, it is hoped that there will also be similar research by taking different samples. For example, samples from industrial fields other than services. It will also be interesting if there is a similar study by taking samples from other countries.

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Publication

6   "The Effect of Company Sizes, User
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