

Examining the Effect of User Participation and User Capabilities on the Accounting Information System Performance

Surtikanti^{1✉}, Sri Dewi Anggadini², Sharifah Norzehan Syed Yusuf³

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^{1,2}Faculty of Economics and Business, University of Computer Indonesia, Indonesia

³Fakulty of Accountancy, Universiti Teknologi Mara, Malaysia

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Abstract

The performance of the accounting information system is largely unsatisfactory and not optimal for many companies that use the accounting information system in their operating systems. The purpose of this study is to examine the effect of users participation and users capabilities on the accounting information systems performance. A questionnaire survey was used as the primary data collection method. The population of this study is 36 companies and the sampling technique used is a non-probabilities sampling. Descriptive data analysis technique is used for this study and performed using SPSS V.26. The results showed that the impact of user participation on the performance of the accounting information system, the value of intervals are good enough, but still finds some things that are not optimal, and the impact of user capacity on the performance of the accounting information system shows a moderate or reasonably good interval value, but still found some things that are not optimal, namely expertise and information system performance.

✉ Address Correspondence:

E-mail: surtikanti@email.unikom.ac.id

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INTRODUCTION

In the current development, the competition for information systems is getting tighter, which allows an agency or a corporation to be very dependent on information systems that are already running efficiently, effectively and under control, so that the resulting information is competitive (Santa, Puput Gio, 2014). The accounting information system should provide users or businesses with an opportunity to enhance information efficiency and decision-making effectiveness in order to enable businesses to compete and to be seen as an important factor in achieving greater results, especially in the decision-making process (Rusmiati, Rusi, 2012).

Accounting information systems with computer technology not only act to enhancing the efficiency of businesses from year to year, but have become very relevant in competing and generate valuable information for its users. It is a set of data that is processed to provide a basis or action for accurate and specific decisions, and for a corporation, this information is very important and valuable.

However, performance is the achievement of the implementation of program activities or policies in realizing the goals of a company which are given through the strategic planning of an organization. The factors that are used as a measure of success of in implementing a system are its relatively high use, user satisfaction, user attitudes, goals achieved and financial benefits gained by the organization either through or increasing sales and profits (Mursyidi, 2010).

The aim of Accounting Information Systems (AIS) is to add value to a company by providing accurate and timely information on organizational activities. This has certainly helped improve AIS performance along with the increasing use of computers as a form of fast information. This too has changed the previously manual processing of accounting data into a computerized system. However, the use of accounting information system applications cannot be maximized due to lack of understanding and the incapabilities of users to operate the system thus cannot produce information as anticipated (Komara and Acep, 2005).

Now, both state and non-state-owned companies are using computerized accounting information system application to collect, classify, process, analyze, and can control their the dissemination of their decision-making information with a financial orientation that is relevant to outsiders and the company efficiently. Accounting information system applications in each company have different forms that are tailored to their needs. The application serves as tool for a company to measure the performance of the information systems used by them. Furthermore, the information from the performance measurement can also be used by company managers to evaluate the suitcapabilities of the application used, especially for ease and user operation, application efficiency and minimal system errors in the application (Nurhayati Yunita, 2012).

The above mentioned phenomenon leads to problem related to the use of an accounting information system application with the new Software Development Life Cycle (SDLC) system. In recording and preparing financial reports, the software has been used but there are indications that its application do not portray the system sophistication. Some weaknesses such as the frequent occurrence of human errors such as user errors in copying and filling in data, errors in doing calculations are still taking place. New employees also often find it difficult to operate the new information systems implemented by the company resulting in information generated is not maximized. Weaknesses of the Accounting Information System in companies caused users or users to be dissatisfied with the SDLC application and some employees revert to using a manual system. Problem Identification Based on the background of the problem that has been described, the problems includes: 1) users capabilities to use the system which leads to weak performance in the accounting information system (Anggadini, 2015); 2) The use of accounting information systems where user dissatisfaction still occurs, results in information produced being irrelevant for the company.

Thus this study examines the effect of user capabilities and user participation on the accounting information systems performance.

LITERATURE REVIEW

User Capabilities

According to Robbins cited in Wibowo (2014: 93), the notion of user capabilities is the capabilities to show an individual's capacity to do various tasks, is an assessment of what a person can do today. Individuals are shaped by two groups of important factors, namely intellectual and physical abilities. In line with Robbins, Greenberg and Baron cited in Wibowo (2014: 93), the definition of capabilities is as follows: Capabilities as in the mental and physical capacity to realize various tasks.

User Participation

The definition of user participation in information systems according to Susanto (2013: 300) is as follows: User participation in the design and development of information systems is more emphasized on how the user role in the information system design process and the steps taken to support and direct its contribution. According to Susanto (2013: 254) that most of the end users of information systems such as will only use information systems that have been developed. According to Susanto (2013: 347), user involvement in the information system development process is part of the development process which will affect the final quality of the accounting information system that will be produced.

Accounting Information System Performance

Starting with the capabilities of users of accounting information systems according to Robbins and Judge (2008: 45) is the process and the result of work. Performance is a process of how work takes place to achieve work results. But the work is also performed. According to Bastian cited in Fahmi (2014: 2) Performance is a description of the achievement level in the implementation of an activity or program or policy in realizing the means, objectives, mission and organizational vision contained in the formulation of an organization's strategic planning. According to Utami (2009), performance means the results pertaining to the level of achievement in the implementation of certain tasks in a company or an organization. Ronaldi and Hendra (2012) defines the performance of information systems as the work

results of a series of accounting data that can be achieved by a person or group of people in an organization and company, following their respective authorities and responsibilities. Second is legal, do not violate the law, and comply with moral ethics, which in the end becomes accounting information covering transaction processes and information technology (Anggadini. 2018).

Meanwhile, according to Haryanti and Sri (2012) information system performance is supporting part of assessing the implementation of a company's operational activities. Performance contains a description of the level of achievement of any activity in a certain period. Performance in the organization is a framework and the answer to the success or failure of the organizational goals. Artanaya (2016) define the performance of accounting information systems as an achievement or work result of important group activities of a group of system elements consisting of data, information, HR, IT tools, accounting models and procedures which, integrate each other in collecting, recording, processing, and becoming information related to meeting user needs as a basis for decision making (Anggadini. 2017).

Definition of information systems according to Puspitawati and Anggadini (2014:57) is a system that functions to authorize documents, reports and transaction data to produce reports that are coordinated to produce quality financial information for management decision making and can make it easier to manage company activities. The purpose of accounting information system performance is to provide an overview of whether an accounting information system performance is by what is needed and by the objectives, also for evaluation that emphasizes comparisons for development that emphasizes changes in a certain period, system maintenance, as well as for documentation of decisions in case of improvement (Anggadini. 2017).

METHODS

In this study, the research methodology used is quantitative with a descriptive method that offers a description of the research object by raising the evidence, in this case, to explain the elements of user engagement, user capabilities, output of the

accounting information system. Descriptive method is a research method used to describe or analyze a research result but without intending to make broader conclusions (citation required).

The object of research is a benchmark that is of concern in a research (citation required), It is targeted to get answers or solutions to problems that are happening (citation required) The object of research is define as a scientific goal to obtain data with a specific purpose and usefulness about something objective, valid and reliable about a thing (a particular variable) (citation required). Research objects are targets that are researched and analyzed by the researcher. As explained above about the research object set by the researcher following the problem to be examined, namely user participation and user capabilities to the performance of the accounting information system.

RESULT AND DISCUSSION

1. Respondents' Responses to User Participation

User Participation describes the role of the user in the information system design process and steps taken to support and direct its contribution. The constructs for measuring the User Participation consist of 5 elements, namely Relationships, Insights, Responsibilities, Time, and User Desires. To describe a comprehensive empirical picture of User Participation, the following is given as an overview of the respondent's responses to each question item for each construct. The total score for User Participation based on the table above is 644 or the percentage of the total score of the ideal score is equal to 71.6%. If it is drawn on an interval line using five answer categories that is the likert scale. With the likert scale, the variables to be measured are described into variable indicators. Then the indicator is used as a starting point to arrange instrument items in the form of statements or questions.

From the percentage value, the score shows that User Participation is high at 71.6% which is regard as good intervals (cite who says 70% ++ is good interval). User involvement in system upgrades requires contributions from all employees. Even so, there are still some things that are not yet optimal (still in the good enough category) as related on the insights of users of accounting

information systems, this is evident from the existence of a gap found which is 28%. This gap explains the possibility of other phenomena occurring .

2. Results of Respondents Responses regarding User Capabilities

User Capabilities indicate individual capacities. The User Capabilities variable consists of 3 constructs, namely Knowledge, Capabilities in running an accounting information system, and having expertise in using accounting information systems as measured by 6 items. To find an overall empirical picture of User Capabilities, the following descriptions of the responses of respondents to each items for each construct are given. The total score of User Capabilities based on the table above is 724 or the percentage of the total score of the ideal score is 67.0%. If it is described in an interval line using five answer categories consisting of very low, low, medium, high and very high, it can be obtained the position of the percentage of the respondent's answer score regarding User Capabilities is at a moderate or good enough interval.

From the percentage value, the score shows that the User Capabilities is at a moderate (77.0%) interval or Good Enough (Umi Narimawati, 2010). Even so, there are still some things that are not optimal (still in the quite good category) such as those related to Knowledge and Expertise in using accounting information systems that must be considered within the company. However, there are still some who are not sufficient and competent, this is evident from the gap found that is 23%. This gap is the possibility of other phenomena occurring.

3. Results of Respondents' Responses regarding the Performance of Accounting Information Systems

Accounting Information System performance is a system's capabilities to complete tasks quickly so that targets can be achieved immediately. The Accounting Information System Performance Variable consists of 7 indicators, namely Content, Accuracy, Ease of use Format, Timelines, the high level of use of the accounting information system and the availcapabilities of users to run the accounting information system as measured by 7 questionnaire items. To find a comprehensive

empirical picture of the Performance of the Accounting Information System, the following is given an overview of the responses of respondents to each question item for each indicator. The total score of the Accounting Information System Performance based on the table above is 833 or the percentage of the total score of the ideal score is equal to 66.1% (Umi Narimawati, 2010). If it is described in an interval line using five answer categories, it can be obtained the position of the percentage of the respondent's answer score regarding the Performance of the Accounting Information System.

From the percentage score, it shows that the performance of the accounting information system is (66.0%) at fairly good intervals (Umi Narimawati, 2010), this shows that the company must be able to improve the performance of existing accounting information systems for the better. Even so, there are still some things that are not optimal (still in the quite good category), such as those related to the misuse of using SDLC programs or software for the needs of users, being accurate in processing data, recording user operational time records and the high level of use of the accounting information system. However, there are still some who are not sufficient and competent, this is evident from the gap found that is 34%. This gap is the possibility of other phenomena occurring.

Hypothesis Test

Hypothesis testing is done to prove whether there is an effect of independent variables, user capabilities and user participation on the dependent variable, the Accounting Information System performance. The purpose of the hypotheses testing is to examine the relationship of the independent and dependent variables if the hypothesis is accepted or rejected, as follows:

The Effect of User Participation on the Performance of the Accounting Information System

Hypothesis testing is carried out to prove whether there is an effect of User Participation on the Performance of the Accounting Information System. The hypotheses tested are as follows:
H0: User participation does not affect the performance of the accounting information system;

Ha: User participation affects the performance of the Accounting Information System.

The significance level (α) used is 0.05 or 5%.

Decision-making criteria:

Reject Ho and accept Ha if the value of $t_{count} > t_{critical}$

Accept Ho and reject Ha if the $t_{count} < t_{critical}$

Determine the critical value:

The critical value is obtained from the t distribution table at a significance level of 5%.

Db $(n (36) - k (2) - 1) = 33$ for a two-party test (two tailed), the value of t table = 2.035 is obtained.

Table 1. T-test of User Participation Variables (X1) on the Performance of Accounting Information Systems (Y)

Latent Variable	Path Coefficient	$t_{statistik}$	$t_{critical}$	Results	Description
X1 -> Y	0,028	2,302	2,035	H0 is rejected	Significant

Based on table 1, the tstatistic value for variable X1 is 2.302. The value is greater than 2.035, so it can be concluded that H0 is rejected and accepts Ha, meaning that User Participation affects the Performance of the Accounting Information System.

The Effect of User Capabilities on the Performance of the Accounting Information System

Hypothesis testing is carried out to prove whether there is an effect of User Capabilities on the Performance of the Accounting Information System. The hypotheses tested are as follows:

H0: User capabilities does not affect the performance of the Accounting Information System;

Ha: User capabilities affects the performance of the Accounting Information System.

The significance level (α) used is 0.05 or 5%.

Decision-making criteria:

Reject Ho and accept Ha if the value of $t_{count} > t_{critical}$

Accept Ho and reject Ha if the $t_{count} < t_{critical}$

Determine the critical value:

The critical value is obtained from the t distribution table at a significance level of 5%.

Db (n (36) -k (2) -1) = 33 for a two-party test (two tailed), the value of t table = 2.035 is obtained.

Table 2. T test of User Capabilities Variables (X2) on the Performance of Accounting Information Systems (Y)

Late nt Vari able	Path Coef ficie nt	t _{statistik}	t _{critical}	Results	Description
X ₂ -> Y	0,03 3	2,221	2,035	H0 is rejected	Significant

Based on table 2, the tstatistic value for the X2 variable is 2.221. This value is greater than 2.035, so it can be concluded that H0 is rejected and accepts Ha, meaning that the User's Capabilities affects the Performance of the Accounting Information System.

In this section of the discussion, we will explain the effect of each independent variable on the dependent variable.

DISCUSSION

The Influence of User Participation on the Performance of the Accounting Information System

The findings of the descriptive study carried out show that User Participation has a 71.6% percent proportion of respondents' responses and is included in the positive group, however User Participation still has problem. This is due to the indicator with the lowest respondent's response relates to the construct Insights with a percentage of 64.4%, (good enough). The problem is created from the existence of a gap found which is 28%. This gap indicates the possibility of a phenomenon. The results of this study provide evidence that User Participation affects the Performance of Accounting Information Systems. If well addressed, User Participation will improve the performance of the Accounting Information System. The results of this study have answered the phenomenon that there is still weak user participation, especially activities within the company which results in the accounting information system not optimized. There is lack of understanding in running an accounting information system application (SDLC) in the

company to achieve the company's goals. The employees or users expert in the field need to provide input to the company managers to evaluate the suitcapabilities of the application used, especially ease and user operation, appropriate application usage and minimal system errors occurring in new system applications. So that employees understand the steps to operate the application used and satisfied with the performance of the accounting information system that add valuee to the company by producing accurate and timely information.

The results of this study support the theory according to Hamdan (2012), which states that the participation of information system users is the involvement of information system users in the development of information systems. If users are allowed to provide opinions and suggestions in the development of information systems, users will psychologically feel that the information system is their responsibility, so it is expected that the performance of the information system will increase. The results of the study support previous research by Jen Tjhai Fung (2002), which states that User Participation has a significant effect on the Performance of the Accounting Information System.

The Influence of User Capabilities on the Performance of the Accounting Information System

The results of a descriptive analysis that have been carried out prove that the User Capabilities has a percentage of respondent responses of 67.0% (good enough) and there is a big problem in the user's capabilities. This is evidenced by the indicators with the lowest respondent's response to knowledge with a percentage of 63% and expertise at 65%, this is evident from the existence of a gap found which is 23%. This gap is the possibility of a phenomenon that exists in users who do not understand the system in running new applications, which causes the performance of the accounting information system to be inefficient. This shows that the user's technical capabilities greatly determines the performance of the accounting information system. This is because the longer a system user uses an information system that will increase user satisfaction because it will also

increase his capabilities to utilize existing information systems.

According to Arif and Sasongko (2015), the capabilities of personal information system users plays an important role in the development of information systems to be able to produce information to create accurate planning reports. The performance of the information system is related to the technical quality or quality of the system development, which is the responsibility of the personal information system.

The results of this study have answered the phenomenon that is still weak ; the user capabilities to run the accounting information system application Software Development Life Cycle (SDLC) in the company so the accounting information system is less effective in the company. This means the user capabilities is still minimal in operating the new system, to achieve company goals The user capabilities regarding the new accounting information system from the information technology team to employees generally must be informative or educational or with training for employees so that employees feel that their interests are met. The organization is expected to support superior information, and employees must be responsible regarding the delivery of accounting information systems so that users play an active role in company activities. This is very important in efforts to solve a problem if it occurs unexpectedly. The results of the study support past study by Almilia, Luciana & Brilliantien (2007) which states that User Capabilities has a significant positive effect on the Performance of the Accounting Information System for employees and the second hypothesis is supported.

CONCLUSION

This study concluded the effect of user participation and user capabilities on the accounting information systems performance. This was conducted through the background phenomena, a frame of mind, hypotheses, research results and discussions. The following conclusions are drawn; the effect of user participation on the performance of the accounting information system shows that the interval value is good enough, but

some things are still not optimal. In terms of user involvement, things that are not optimal, namely the insight of the users, because of the company's understanding of the new system is still not optimal. Next, the influence of the user capabilities on the performance of the accounting information system shows that the interval value is moderate or good enough, but there are still some things that are not optimal, namely knowledge and expertise in operating systems in the company.

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