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The effectivity of accounting information system towards employee performance

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Abstract. Employees are part of organization that plays important role to the organizational development. They should facilitized properly to make their work easier and convenience to do. Especially in generate financial statement, an accounting information is believed to be a solutive tools to simplify employee's work and can boosted employee performance. The purpose of this research is to discuss the effect of accounting information systems, utilization of information technology and suitability of tasks towards employee performance. This research using 120 employees of Badan Kredit Kecamatan (BKK) in Kebumen Indonesia who meet the specific criteria such as bookkeeping, secretary and coordinator of BKK. Data were analyzed by multiple regression analysis and generates the conclusion that accounting information systems, utilization of information technology and suitability of tasks gives effects to the employee performance.

1. Background

Technology development in the era of globalization and the progress of information systems that are increasingly developing. The use of information systems technology for agencies is expected to produce good results and improve performance. Use of information systems in agencies the government until now the use of computers is only for the typing process and to support administrative processes, so that employee performance has decreased because the technology in the information system is not maximally applied to the wearer, so the application of information systems does not provide good benefits on employee performance. Employee performance shows the level of success of a person in producing good output at a certain time while carrying out tasks, such as performance results, targets, or certain mutually agreed upon criteria [1]. Good employee performance can be seen from the performance results achieved while carrying out their duties [2]. The level of employee performance when viewed from an accounting point of view, uses the provision of relevant financial reports and a means of finding a lot of information [1]. PD BPR BKK before using accounting information systems often has difficulties such as scattered data, incorrect data entry processes, slow processing of data, and poor financial reports, this is because PD BPR BKK has not maximally utilized the Accounting Information System.

The motivation for this research is due to the inconsistent findings of previous research; first, the effectiveness of the accounting information system has an effect on performance [3]. Second, the accounting information system has no effect on employee performance [4]. Third, the use of information technology has no effect on employee performance [5]. Fourth, task suitability affects employee performance [5]. Fifth, task suitability has no effect on employee performance [6].

2. Theoretical Concept

2.1. Staff performance

Employee performance shows a person's level of success in carrying out tasks, according to the level of performance, with predetermined targets and criteria [1]. Employee performance forms at the level of performance set according to the previous association, where this performance is able as a whole to increase high individualistic work [6].

2.2. Effectiveness of the Application of Accounting Information Systems

The effectiveness of the application of information systems shows a good condition to produce output in accordance with expectations [7]. The effectiveness of the company's accounting information system is to support in order to produce effective performance by increasing the level of company efficiency [8].

2.3. The use of technology

The use of technology is related to the behavior of employees when using technology to carry out their duties to produce effective decisions [5].

2.4. Task suitability

Task suitability is related to the ability of individuals to use information technology to carry out their duties. Task suitability can support information users with existing technology [1].

2.5. Theoretical framework

Sub-district credit agency (BKK) as a financial institution that distributes funds in the form of credit to always improve its services by improving employee performance. Employee performance shows a person's success in carrying out their duties. Performance levels seen from an accounting perspective Improved employee performance in terms of providing relevant financial reports will help the decision-making process, so PD BPR BKK requires accounting information systems, utilization, and task suitability, to help companies improve their performance. Based on the description and the relationship between; independent and dependent variables, for that reasoning framework used is as follows:

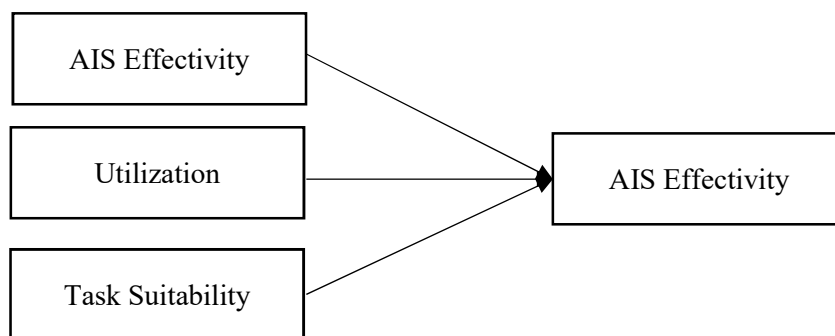


Figure 1. Theoretical framework

2.6. The Effect of Accounting Information System Effectiveness, Utilization, and Task Suitability on Employee Performance

Employee performance is closely related with the accounting information system, utilization and task suitability, because it is able to provide opportunities for companies to strengthen efficiency and effectiveness in making decisions, so as to get a good advantage for the company [9]. Utilization can make it easier for employees to do consistent work on individual expertise supported by their tasks with information technology [6]. The results of the previous research show that the effectiveness of the accounting information system, utilization, and task suitability, has a positive effect on employee performance [5]. Based on previous research, the tested hypotheses are:

H1: The effectiveness of the accounting information system, utilization and suitability of tasks affect employee performance

2.7. Effect of Accounting Information System Effectiveness on Employee Performance

The success in achieving the goals of a company in meeting the needs of its consumers is relied on on its performance [1]. The information system implemented in a company is capable of having an effect, both on the performance of its employees [4]. Previous research show that the effectiveness of the application of accounting information systems has a positive effect on employee performance [10]. The hypotheses to be tested are:

H2: The Effectiveness of the Accounting Information System Implementation has an effect on Employee Performance

2.8. Effect of Utilization on employee performance

Information technology can be useful for information technology users in accordance with their duties [6]. Accounting information systems have benefits that include data management, information, management systems, performance processes and utilizing technological advances, so that public services are easily accessible to the public [11]. Previous research [5][6] state that the use of information technology has an effect on employee performance. Based on previous research, the hypothesis is as follows:

H3: Utilization affects employee performance

2.9. The Effect of Task Suitability on Employee Performance

Technology-based task suitability is a task characteristic that shows that task suitability cannot be separated from technology. Task suitability relates to the performance of individuals who use technology to carry out tasks to what extent the individual performance capabilities of employees use information technology in carrying out tasks [10]. The results show that task suitability has a positive effect on improving employee performance [6]. Based on previous research, this hypothesis will appear:

H4: Suitability of duties affects employee performance

3. Research Method

The population in the study were all employees of the BKK District Credit Agency, Kebumen Regency, which consisted of 20 PD BPR BKK branches of Kebumen Regency. The sample in the study was 120 employees at PD BPR BKK Kebumen Regency who used the information system. The method used was purposive sampling based on certain criteria, namely the head of PD BPR BKK, secretariat, bookkeeping and employees who worked for more than 1 year. Data collected by spreading a questionnaire adopted from various previous researches shown in the explanation below.

3.1. Effectiveness of Accounting Information Systems

The effectiveness of an accounting information system is a measure of how well a person does work and is able to produce good output as expected [14]. The indicators used are as follows: user ease, timeliness, accuracy, relevance and variety of reports [6].

3.2. Utilization of technology

The use of a system that includes data and information management, work processes, and takes advantage of technological advances to make it easier for people to access data [13]. Utilization is measured by using indicators regarding the frequent use of software that is widely used by software users [7].

3.3. Task suitability

Task suitability relates to a person's capacity in carrying out their duties with technology [10]. Task suitability is measured using the following indicators; accuracy, ease of use of hardware and software, authority on data access, timeliness for task completion [6].

3.4. Employee performance

Employee performance shapes the performance of a person that is measured or produced [7]. Employee performance is measured using the following indicators; productivity, effectiveness, quantity of work, quality of work and service in computer systems [6].

4. Result and Discussion

4.1. Data description

Based on the data obtained in this study, 120 questionnaires were distributed by PD BPR BKK employees of Kebumen Regency. 70 questionnaires that were returned and could be processed were about 41%, and those that were not returned were 50 or 41%. The distribution of the questionnaires in this study was carried out directly by the researcher in each unit of the PD BPR BKK branch of Kebumen Regency who was the sample in the study. The questionnaire was given to the head of PD BPR BKK, secretariat, bookkeeping and employees who worked for more than 1 year.

4.2. Respondent Characteristic

Characteristics of respondents on this research is seen in the following table:

Table 1. Respondent Characteristic

No	Information	Frequency	Percentage
1	Gender		
	Woman	30	42.8%
	Man	40	77.1%
	Total	70	100%
2	Educational Background		
	Senior High School	10	14.2%
	Diploma	10	14.2%
	Undergraduate	50	71.4%
	Graduate	0	0%
	Total	70	100%
3	Position		
	Head of BKK	10	14.2%
	Secretary	17	24.2%
	Administration staff	43	61.4%
	Total	70	100%
4	Length of work		
	Less than one year	0	0%
	1-5 year	25	35.7%
	Above five years	45	64.2%

Source : Processed data, 2019

Based on the table above, it shows that respondents who are in accordance with gender are respondents who are dominated by men as many as 40 people or around 77.1%, while respondents are dominated by women as many as 30 people or around 42.8%. From 70 questionnaires obtained, more respondents who live in men than those who live in women.

Based on the education level, the highest number of respondents was undergraduate level, namely 50 people or around 71.4%, while D3 graduates were 10 or 14.2% people and SMA graduates were around 10 or 14.2% people.

Based on the level of position, the highest number of respondents was the bookkeeping section, namely 43 people or around 61.4% while the heads of offices / agencies were 10 people or around 14.2% and the secretariat was 17 people or around 24.2%.

Based on the working period, it shows that the respondents who worked at PD BPR BKK Kebumen Regency for 1-5 years totaled 25 or 35.7% people, who worked for <5 years amounted to 45 g or 64.2% people, while those who worked for < 1 year as many as 0 or 0% of people. So it can be said that employees at PD BPR BKK Kebumen Regency already have quite good work experience.

4.3. Data quality test

4.3.1. Validity and reliability test

The following table is the result of the reliability test

Table 2. Reliability test result

Variable	Cronbach alpha
AIS effectivity	0.778
Utilization of technology	0.733
Task suitability	0.835
Employee performance	0.870

Source : Primary data processed, 2019

Based on the table above, it shows that all variables are said to be reliable because the Cronbach alpha value is >0.70 .

The validity test of the dependent and independent variables, the majority, obtained a significance value of <0.05 , this shows that all question items in each variable are valid and suitable for use as further research instruments. The validity table is shown below:

Table 3. Validity test result

Item of question	Sig.	Item of question	Sig.
AIS effectivity		Task suitability	
X1.1	0.000	X3.1	0.000
X1.2	0.000	X3.2	0.000
X1.3	0.000	X3.3	0.000
X1.4	0.000	X3.4	0.000
X1.5	0.000	X3.5	0.000
X1.6	0.000	X3.6	
X1.7	0.000		
X1.8	0.000		
X1.9	0.000		
X1.10	0.000		
Utilization of technology		Employee performance	
X2.1	0.000	Y.1	0.000
X2.2	0.000	Y.2	0.000
X2.3	0.000	Y.3	0.000
X2.4	0.000	Y.4	0.000
X2.5	0.000	Y.5	0.000

Source : Primary data processed, 2019

From the table above, it can be concluded that all of the variables both independent and dependent are stated valid due to the result of validity significance below 0,05

4.3.2. Multikolinearity test

The results of the multicollinearity test can be seen in the following table

Table 4. Multikolinearity test

Variable	Tolerance	VIF
AIS Effectivity	0.073	1.294
Utilization of technology	0.443	2.435
Task suitability	0.467	2.139

Source : Primary data processed, 2019

The multicollinearity test results in the table above show that the Tolerance and VIF values for the independent variables of each variable do not have multicollinearity because tolerance in each variable

is > 10% or 0.1 and VIF < 10% which indicates that the regression equation does not occur multicollinearity.

4.4. Hypothesis test

4.4.1. Multiple Linear Regression

Multiple linear analysis can be seen in the table below:

Table 5. Multiple linear regression test result		
Variables	t-count	Sig.
AIS Effectivity	2.305	0.0240
Utilization of technology	4.286	0.0000
Task suitability	5.871	0.0000
Adjusted R square		0.0076
F-count		0.5180
F-sig		0.0000

Source : Primary data processed, 2019

4.4.2. F Test

Based on the table above, the simultaneous test shows the value of F counting 80.581 and the value of F table of 2.74, which means that F is greater than F table ($80.518 > 2.74$) with a significant < 0.05 , this shows the effectiveness of the accounting information system. , utilization, and suitability of duties, together have an effect on employee performance. This shows that the existence of an information system, utilization, and suitability of tasks that has been implemented will make it easier for PD BPR BKK Kebumen Regency to improve its performance.

4.4.3. T Test

AIS Effectivity

Based on the table above shows that the value of t count in variable X1 is 2.305 t table of 1.99656 ($2.305 > 1.99656$) with a significance of < 0.05 . So it can be said that the hypothesis is accepted, which means "the effectiveness of the accounting information system has a significant effect on employee performance". A well-implemented system will provide good benefits for its users. The higher the information system used at PD BR BKK, Kebumen district, the higher the employee's performance. The result of this research in line with previous research that stated the effectivity of accounting information system giving a positive impact toward employee performance [12]. Accounting information system are effective in meeting the requirements of some parts of activity that happened in organization. The decision making process will depends on how effective accounting information system that organization's have [13].

AIS Utilization

Based on the table above shows that the t value on the variable of the use of the accounting information system is 4.286 and the t table value is 1.99656 which means ($4.286 > 1.99656$) with a significant value < 0.05 , which indicates that the hypothesis is accepted, which means "utilization. accounting information system has a significant effect on employee performance ". Thus the use of technology-based information systems is an important factor in improving individual employee performance, the better the performance of PD BPR BKK Kebumen Regency which utilizes information technology, so that it can get relevant information results in a timely, accurate, and reliable manner for the future. improve performance efficiency. This research in line with previous research that mentioned the accounting information system utilization has a positive impact into employee performance [14]. By using accounting information system, decision makers gaining useful information and can use it in decision making to reach organizational objectives also increase the employee performance [15].

Task Suitability

Based on the table above shows that the variable in X3

obtained a tcount of 5.871 and a t table of 1.99656, meaning $(5, 871 > 1.99656)$ with a significant value of 0.000, this shows that the hypothesis is ditrima, which means that "task suitability has a significant effect on employee performance". The more appropriate the tasks and the technology applied in PD BPR BKK, Kebumen Regency, will be able to advance the performance of the company. This research in line with previous research that stated the suitability of task giving a positive impact on employee performance[16].

4.4.4. R^2 test

The table above shows that adjuster square of 0.776 or equivalent with 77.6% being the task independent variable can explain the variance of the dependent variable and the remaining 22.4% is explained by variables other beyond the variable estimation model that is not researched by researchers.

5. Conclusion and suggestion

Conclusion can be seen below:

- The effectiveness of the Accounting Information System Implementation has a significant effect on the Employee Performance of PD BPR BKK Kebumen Regency
- The use of accounting information systems has a significant effect on the performance of employees of PD BPR BKK, Kebumen Regency
- Task suitability has a significant effect on the Employee Performance of PD BPR BKK, Kebumen Regency
- The effectiveness of the Accounting Information System, Utilization, and Task Suitability has a significant effect on the Employee Performance of PD BPR BKK Kabupaten Kebumen.

The existence of tasks based on information technology, it will make it easier for PD BPR BKK to improve employee performance and can encourage employees to take advantage of technology, if PD BPR BKK Kebumen Regency can adjusting the application of accounting information systems, as well as the use of information technology effectively, it can produce information that is easily accepted quickly, is accurate, and can be trusted in the future in improving employee performance.

Suggestions that can be given are expected for future researchers to develop research, not only at the PD BPR BKK district level but can be done at the level of Central Java Province. For further researchers it is recommended to increase the research sample so that the data can be more effective and increase the number of other variables, which can have an impact on performance.

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