FACTORS THAT AFFECT ACCOUNTING INFORMATION SYSTEM PERFORMANCE IN THE REGIONAL GOVERNMENT OF EAST BELITUNG INDONESIA

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Abstract

The purpose of this study is to determine the factors that affect the performance of accounting information system in the regional government of the East Belitung Regency. This performance can be influenced by factors that include user involvement in the system development process, user training and education programs, technical capability of information system personal, organizational size, location of information system departments, top management support and formalization system development. Data were obtained from perceptions of individual users of accounting information system in regional apparatus organizations and regional technical implementation units in the East Belitung Regency area. The method of collecting samples in this study using a questionnaire. The analysis technique use is multiple linear regression analysis wits SPSS tools. The result showed that user involvement in the system development process, the user's personal technical abilities, location of the information system department and formalization of information system development did not affect the performance of accounting information systems. While the training and user education programs, organizational size and top management support affect the performance of accounting information system.

Keywords: Accounting Information System, Performance, Factors, Top Management Support

INTRODUCTION

East Belitung is one of the districts in the province of Bangka Belitung Island, Indonesia. East Belitung as a district must have a government which is the local administrative area or work are for the governors in running government affairs. In the conduct of regional autonomy, the information system is necessity that cannot be avoided. Information system used by government is good for the public service as well as for the efficiency and effectiveness of internal performance, one of which is the Accounting Information System (AIS). This is in accordance with Law No. 17 of 2003 and Government Regulation No. 71 Year 2010.

Law Number 17 of 2003 concerning State Finance in Article 32 mandates that the form and content of the accountability report for the implementation of the APBN / APBD be prepared and presented in accordance with Government Accounting Standards. The Government Accounting Standards are prepared by a Government Accounting Standards Committee that is independent and stipulated by Government Regulation after first being considered by the Supreme Audit Agency. One of the manifestations is to set accrual-based government accounting standards with issuance of Government Regulation No. 71 of 2010 in lieu of PP No.24 of 2005 concerning cash-based government accounting standards.

The Regional Government of East Belitung Regency as the policy implementer of the Regional Budget is obliged to be responsible and open to all result of the implementation of development. One form of responsibility can be realized by utilizing the rapid advances in information technology in order to encourage the realization of relevant and reliable Local Government Financial Reports so that they can be used as a basis for decision making. To produce a good financial report, the regional government needs to have an accounting system that complies with applicable government laws and regulation of the government of the Republic of Indonesia No. 38 of 2018.

In the local government area of East Belitung Regency in implementing the accounting information system for accounting and reporting activities is to use an application program called the SIMDA (Regional Management Information System) which of course has accrual-based accounting standards. However, there has never been a measurement of the performance of accounting information system in the area so far, while an organization in implementing its accounting information system certainly does not want to face problems in the form of implementation failures. Of course, all wants the information system is being implemented successfully and have the best performance, it is important for regional apparatus organizations in East Belitung Regency to pay attention to factors that can be affect the performance the accounting information system.

To find out the accounting information system used in the local government area of East Belitung Regency whether it has succeeded or not, is effective or ineffective, it is necessary to measure how much performance of the system. Good or bad performance of an accounting information system can be measured through user satisfaction of accounting information system and usage of the information system itself. In measuring the performance of accounting information systems, it is necessary to support the factors expressed in the Fatmawati et al (2017) study suggesting there are several variables that affect the performance of the accounting information system. These factors are user involvement in system development, user training and education programs, technical capability of information system personal, organizational size, location of information system departments, top management support and formalization of information system development.

It is expected that this research can be produce any factors that influenced the performance of the accounting information system as a benchmark, especially for the governance environment of East Belitung Regency in increasing the factors that influence the performance of users of accounting information system in the area.

LITERATURE REVIEW

Accounting Information System

Definition of Accounting Information System according to Azhar Susanto (2017: 80) is the accounting information system can be defined as a collection (integration) of the sub-system / components both physical and nonphysical interconnected and cooperate with each other in harmony to process data transaction relating to the financial problems into financial information. According to Romney and Steinbart (2015: 10), accounting information system is a system to collect, record, store, and process data into useful information to help the decision-making process. The definition according to Weygandt et al (2014: 395), a system that collects and processes the transactions data and deliver financial information to certain parties referred to the accounting information system.

From the above definition can be concluded accounting information system is a collection of integrated components either physical or nonphysical who cooperated in processing transactions data to help make decisions to certain parties.

The main function of AIS is to process financial and non-financial transactions that directly affect the process of financial transactions. To be able to run the process to the maximum, can utilize information systems that have been supported by computers so that the accounting process runs optimally so that financial information presented is more reliable.

Accounting Information Systems Performance

According to Edison (2016: 190) the performance is the result of a process that refers to and measured over a certain period of time under the provisions or agreements that has been designated. According to Azhar Susanto (2013: 222) the performance of an organization / company is measured by the work obtained during a certain period (throughput) and the average time delay that occurs between the transaction and transaction execution (response time).

Assessment of performance in an organization related to the success or failure in the completion of certain tasks. Accounting Information System performance contains meaning or description of the level of achievement of activities in a period of time that aims to provide an overview of the performance of an existing system whether it is in accordance with the needs and objective. In addition, the performance objective of accounting information systems are evaluating comparisons for developments that emphasize changes in a certain period time, system maintenance, and for documentation of decisions if there is an increase.

The human factors in the planning and development of information systems is very important because humans act as the user running system processes information. The ideal form of information system is a work environment in which the machine processing high-tech information can perform routine tasks and provide data that can be accessed to generate the needed information, so managers' decision makers can work without burdened with operational tasks, to explore creativity and produce the right decision.

Information system success is not only determined by how the system can process inputs and produce good information, but is determined by compliance with the work environment. The point is that although technical information system using advanced technology, the system cannot be said successful if users of information systems cannot receive even feel reluctant to use it. Design and analysis should be able to design a system that can work together with the user.

Factors That Affect the Performance of Accounting Information System

1. **User Involvement in System Development Process**

Psychologically, with participation expected to reach three important aspects, namely cognitive aspects (knowledge, understanding and creativity), the motivational aspect (enhancement of trust and sensitivity to control) and aspects of achieving values (self-expression, freedom, influence, etc). The achievement of these three aspects is expected to be beneficial in each order and the creation of a better design, lower rejection and higher acceptance, and can increase morale and satisfaction.

2. User Training and Education Programs

There are four levels of learning process, that is: 1) knowing, 2) understanding, 3) accepting and 4) the ability to implement and apply. Before accepting changes to the new system, someone will first find out about the change and then try to understand it, it can be achieved through appropriate training. The existence of training will increase the self-confidence of employees in facing the new system. Through the training, employees will feel more comfortable with the new system, and also feel they are not neglected and feel more confident in doing the work and tasks assigned with the new equipment.

3. Technical Capability of Information System Personal

Not all individuals use the same personal techniques in utilizing information systems. Personal technical ability in using information system can be divided into two general categories: a) Specialist abilities: includes systems design related to systems, computer, and system models. b) General abilities: the form of technical analysis relating to the organization, human and the environment. The quality of human resources is crucial in the implementation of a system that has a positive effect on the performance information system. HR in the implementation of such systems must have the technical capabilities of computers and good analytical skills.

4. Organization Size

The organization is a collection of work units or decision making to achieve a common goal. In the research Damana (2016) linked the size of organizational as one of the factors that affect the performance of accounting information system. Research result mention that the greater the size of the organization will improve the performance of the accounting information system due to the positive relationship between the size of the organization and the performance of information system.

5. Location of Information System Departments

Information systems department has a structure that generally is the division of responsibilities and tasks based on their areas of technical specialization, that is the function. The greater the information system department, the more specialized its function will be. Accounting information system performance will be higher if the department of information system separate and independent.

6. Top Management Support

Top management is the manager responsible for the overall management of the organization and establish operating policies and direct interaction with the environment organization (Rahmalia, 2010). Top management support is an activity that impacts, direct and maintains

human behaviour indicated by the director, president, head of division and so on in the organization (Dewi, 2013). The step that determines the success of the system is one of them is getting full support from top management / supervisor.

7. Formalization of Information System Development

System development can be interpreted as compiling a new system to replace the old system as a whole or improve the existing system. The old system that needs to be repaired r replaced due to several things, such as a problem arises in the old system in the form of irregularities old system that causes the system may not operate as expected, due the growth of the organization, to pursue opportunities as a market opportunity to increase service with the utilization of information technology systems, or it could be instructions to develop a new system by the leadership of the organization or by government regulation.
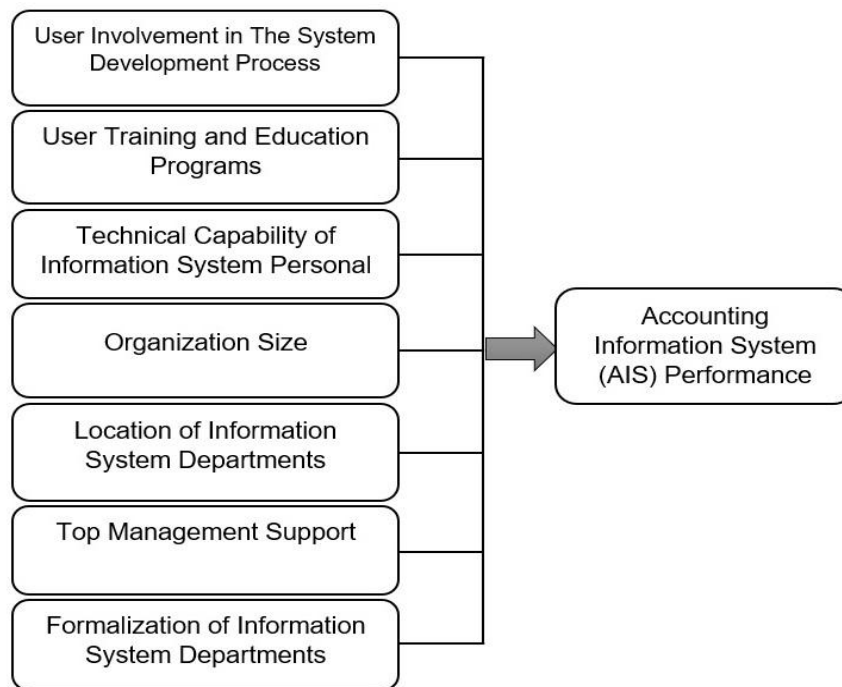
RESEARCH METHODOLOGY

Research Framework

Figure 1. Research Framework

(Fatmawati et al, 2017)

Hypotheses

H_1: User involvement in the system development process will affect the performance of the accounting information system

H_2: User training and education programs will affect the performance of the accounting information system

H_3: Technical capability of information system personal will affect the performance of the accounting information system

H_4: Organization size will affect the performance of the accounting information system

H_5: Location of information system departments will affect the performance of the accounting information system

H_6: Top management support will affect the performance of the accounting information system

H_7: Formalization of information system development will affect the performance of the accounting information system

Population and Sample

60 research samples came from the population of users accounting information systems at the regional organization, which consisted of eight regional offices and five sub-districts offices and five primary healthcare offices (health center) in the area of East Belitung Regency. The sample selection using purposive sampling method, which means that the population sampled this research was that meet specific criteria in accordance with the research objective. In selecting the sample, the criteria used are the user of accounting information system which is a Government Employees and Temporary Employees consisting of chief and staff member who are in the financial sub-section.

Research Variables

In this study using a research method testing hypotheses to explain the effect of user involvement in the system development process (X_1), user training and education programs (X_2), technical capability of information system personal (X_3), organization size (X_4), location of information system departments (X_5), top management support (X_6), formalization of information system development (X_7) as an independent variable on the accounting information system performance (Y) as the dependent variable.

Data Collection

Data used in this study are primary data obtained directly. Research data collection techniques done by spreading in the questionnaire with list of questions referring to the items contained selection of respondents in the study Hidayati (2011). The data source is an internal data taken from research carried out, by submitting a certificate of studies from the university to the head of the regional organizations concerned and thereafter forwarded to the head of the financial sub-

section and distributed directly to employees / users accounting information system are registered in the organization.

Data Analysis Method

Data analysis methods of testing the validity and reliability items, classic assumption test consisting of normality test, multicollinearity test and heteroscedasticity test. The data program in this study uses the Statistical Program from Social Science (SPSS) version 25.0. Hypothesis testing is done by using multiple linier regression analysis models to analyse the effect of independent variables on the dependent variable, with the equation:

$$\hat{Y} = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + b_7X_7 + b_8X_8$$

Where,

$\hat{Y}$ = Accounting Information System Performance

a = Price Y if X = 0 (constant price)

b1,2, ..., 8 = Number of direction or regression coefficients, which indicate the number of increases or decreases in the dependent variables based on independent variables. If b (+) then goes up, and if (-) there is a decrease

X_1 = User involvement in the system development process

X_2 = User training and education programs

X_3 = Technical capability of information system personal

X_4 = Organization Size

X_5 = Location of Information System Departments

X_6 = Top Management Support

X_7 = Formalization of information system development

Basis for decision making in testing this hypothesis is to test determinant coefficient (Adjust R Square), F test and t test.

1. The determinant coefficient (R^2), shows the percentage variation in the dependent variable that can be explained / influenced by the dependent variable.

2. Fisher's variance analysis (F test), conducted to determine the significance of the effect of the simultaneous combination of several independent variables. If F count > F table means simultaneously variable independent variables affect the dependent variables.

3. Test of significance (t test), is a partial hypothesis testing to show the role of each independent variable individually on the dependent variable.

The relationship between the dependent variable and the independent variables measured from the level of significance of the relationship the two sides based on the following condition:

1. If the significance value < 0,05, the independent variable has a significant relationship to the dependent variable.
2. If the significance value > 0,05, the independent variable has no significant relationship to the dependent variable.

RESULT AND DISCUSSION

Identification of Respondent

Based on data collection showed that the questionnaires were distributed by 70 exemplars. Questionnaires were returned to the regional organization as many as 51 exemplars (at the regional office 42 exemplars and from the sub-district office 9 exemplars) and the primary healthcare office as many as 9 exemplars. The questionnaire that feasible to analyze is 60 exemplars so that the response rate is known to be 85,71%. The characteristics of the respondents from the 60 questionnaires analyzed included gender, age, position and the length of work. A summary of the characteristic of respondent can be seen in table 1.

Table 1. Characteristics Respondents

No	Variable	Classification	Total	Percentage
1	Gender	Male	28	47%
		Female	32	53%
	Total		60	100%
2	Position	SIMDA Operator	24	40%
		Treasure	28	47%
		Chief Financial Sub-section	8	13%
	Total		60	100%
3	Age	<35 Years Old	29	48%
		>35 Years Old	31	52%
	Total		60	100%
4	Years of Service	<10 Years	20	33%
		>10 Years	40	67%
	Total		60	100%

Based on the table 1 shows that the number of Respondents female is 6 percent greater that the male respondents. The position of the respondent with the largest percentage first is the treasure, then the SIMDA operators and the smallest are the chief of financial sub-section.

Levels above 35 years of age greater than 4 percent below 35 years. Based on years of service, respondents who worked more than 10 years is greater than 24 percent under 10 years.

Validity and Reliability Testing Item

The instrument to be tested in this study are X_1, X_2, X_3, X_6, X_7 and Y. The instrument consists of 28 items, where each grain is prepared 5 answers interval.

Table 2. Validity Test Result

Variable	No. Items	Pearson Correlation	Status
X1	1	0,980	Valid
	2	0,984	Valid
X2	3	0,842	Valid
	4	0,869	Valid
	5	0,533	Valid
X3	6	0,918	Valid
	7	0,930	Valid
X6	12	0,808	Valid
	13	0,718	Valid
	14	0,790	Valid
	15	0,843	Valid
	16	0,855	Valid
X7	17	0,906	Valid
	18	0,837	Valid
	19	0,954	Valid
	20	0,912	Valid
	21	0,940	Valid
Y	22	0,716	Valid
	23	0,747	Valid
	24	0,880	Valid
	25	0,833	Valid
	26	0,825	Valid
	27	0,855	Valid
	28	0,805	Valid
	29	0,797	Valid
	30	0,874	Valid
	31	0,756	Valid
	32	0,720	Valid

Based on table 2, with a significance level of 0,01 or α = 1%, then obtained r-table of 0,372. Then each item variable produces a pearson correlation greater than r-table value which means the question is able to measure the dependent variable (Y) and independent (X). It can be concluded that all variables are valid.

Table 3. Reliability Test Result

Variable	Item Total	Cronboach's Alpha	Status
X1	2	0,960	Reliable
X2	3	0,634	Reliable
X3	2	0,828	Reliable
X6	5	0,847	Reliable
X7	5	0,947	Reliable
Y	11	0,944	Reliable

Table 3 shows the value of Cronboach's alpha for the overall scale of measurement showed values > 0,6. Reliability that less than 0,6 is unfavourable, whereas 0,7 is acceptable and above 0,8 is good (Priyatno, 2018). Then it can be concluded from table 3 that the scale of measurement of X_1, X_2, X_3, X_6, X_7 and Y is reliable.

Classic Assumption Test
a. Normality Test

Table 4. Normality Test Result

One-Sample Kolmogorov-Smirnov Test		
		RESIDUAL
N		60
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviaton	5,76022265
Most Extreme Difference	Absolute	0,094
	Positive	0,071
	Negative	-0,094
Test Statistic		0,094
Asym. Sig. (2-tailed)		0,200[c,d]

Based on table 4, it can be seen that the value of a symp significance is 0,200 greater than 0,05. Then the basis for a decision in accordance with the Kolmogorov-Smirnov test for normality, it can be concluded that the data from this study are normality distributed.

b. Multicollinearity Test

Table 5. Multicollinearity Test Result

Variable	Collinearity Statistic	
	Tolerance	VIF
User Involvement in The System Development Process	0,701	1,427
User Training and Education Programs	0,717	1,395
Technical Capability of Information System Personal	0,761	1,315
Organization Size	0,770	1,299
Location of Information System Departments	0,555	1,801
Top Management Support	0,565	1,769
Formalization of Information System Development	0,853	1,172

From table 5, it can be seen that the VIF value is less than 10,00 and the tolerance value is greater than 0,10, so referring to the basis of decision making in the multicollinearity test it can be concluded that the independent variable (X) has no symptoms of multicollinearity.

c. Heteroscedasticity Test

Table 6. Heteroscedasticity Test Result

Variable	t	Sig.
User Involvement in The System Development	-1,350	0,183
User Training and Education Programs	-0,084	0,933
Technical Capability of Information System Personal	-0,060	0,952
Organization Size	1.913	0,061
Location of Information System Departments	-1,701	0,095
Top Management Support	0,669	0,506
Formalization of Information System Development	0,800	0,427

From the table 6 it can be seen the significance value (Sig.) of the independent variable is greater than 0,05, it can be concluded if there is no heteroscedasticity problem in the regression model.

Multiple Linier Regression Analysis

a. Determinant Coefficient

Table 7. Result of Determinant Coefficient

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.540[a]	.325	.196	5.988

The result obtained that the Adjust R Square (R2) value is 0,196 or 19,6%. This value shows the ability of user involvement in the system development process, user training and education programs, technical capability of information system personal, organization size, location of information system departments, top management support and formalization of information system development to explain the performance of the accounting information system is 19,6% while the remaining 80,4% is influenced or explained by other variables outside the research variable.

b. F-Test

Table 8. ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	805.354	7	115.051	3.056	.009[b]
	Residual	1957.630	52	37.647		
	Total	2762.983	59			

The result obtained that F test result is 3,056 with a significant 0,009 < 0,05 then the hypothesis is accepted and it can be concluded that the user involvement in the system development process, user training and education programs, technical capability of information system personal, organization size, location of information system departments, top management support and formalization of information system development have an effect jointly or simultaneously on accounting information system performance.

c. Results of Multiple Linear Regression Analysis

Table 9. T-Test

Variable	Unstandardized Coefficient B	t	Sig.
Constant	32.191	4.136	0.000
User Involvement in The System Development Process (X1)	0.252	0.535	0.595
User Training and Education Programs (X2)	-1.241	-3.058	0.004
Technical Capability of Information System Departments (X3)	0.541	0.874	0.386
Organization Size (X4)	-0.067	-2.659	0.010
Location of Information System Departments (X5)	-2.386	-1.283	0.205
Top Management Support (X6)	1.317	2.996	0.004
Formalization of Information System Development (X7)	0.111	0.989	0.327

Regression Equation:

$\hat{Y}=32{,}662+(0{,}252x_1)+(-1{,}241x_2)+(0{,}541x_3)+(-0{,}067x_4)+(-2.386x_5)+(1{,}317x_6)+(0{,}111x_7)$

Based on table 9, the result of the t test (partial) with a significance level greater than 0,05 indicate that there are four independent variables (X) that do not affect the dependent variable (Y), namely:

1. User involvement in the system development process (X_1) of 0,595 > 0,05. This insignificant relationship may occur because the users of the accounting information system in the local government of East Belitung Timur Regency are not involved in developing in the system so users do not get satisfaction in using accounting information system. The policy regarding accounting information system is applied by the central leadership so that users not have the choice not to use the system / cannot refuse to use the system provided. Therefore, factors the user involvement in the system development process has no effect on the performance of the accounting information system in the regional government of East Belitung Regency.

2. Technical capability of information system personal (X_3) of 0,302 > 0,05. This insignificant relationship is probably due to the regional government of East Belitung Regency usually rolling or shifting position or workplace with different tasks so that the experience of the user in using the existing information system is still lacking. In addition, the factors of the user training and education program accounting information systems in the local government are still lacking and have not been satisfactory enough so that the system user staff has low personal technical capabilities. Therefore, the factor of technical capability of information system personal in the regional government of East Belitung Regency has no effect on the performance of the accounting information system.

3. Location of information system departments (X_5) of 0,205 > 0,05. This insignificant relationship is likely to occur because in the East Belitung Regency government only a few offices have the location/sector/work unit of the information system, which is not balanced with the agency that does not have an information system work unit. Therefore, factors the location of information system departments does not affect the performance of accounting information system in the regional government of East Belitung Regency.

4. Formalization of information system development (X_7) of 0,327 > 0,05. This insignificant relationship is likely to occur due to user involvement in the system development process which also does not affect the performance of the accounting information system in the East Belitung Regency government, so that from the beginning the information system users in the East Belitung regency government were not involved in the process system development and formalization of the development of the system. In addition, this insignificant thing can also occur due to selection of samples from the level of staff who do not have access to the information system development process so that they cannot show the actual conditions of the whole process of formalizing the development of accounting information systems. Therefore, factors the formalization of information system development has effect on the performance of accounting information system in the regional government of East Belitung Regency.

While the result of the t test (partial) with a significance level smaller than 0,05 indicate that there are three independent variables (X) that affect the dependent variable (Y), namely:

1. User training and education program (X_2) of 0,004 < 0,05. This shows that the training program and information system user education in the regional government of East Belitung Regency have a significant relationship to the performance of accounting information systems, but the effect is negative. This inconsistency in the direction of the regression coefficient parameters of the training and user education program can be caused by activities that are routinely held by the regional government of East Belitung

regency is still not enough to meet the staff capacity of users of accounting information systems. In addition, the training held may still not cover the entire staff in the relevant section.

2. Organizational size (X_4) of 0,01< 0,05. This shows that the size of the organization in the regional government of East Belitung Regency has a significant influence on the performance of accounting information systems. The performance of accounting information system in regional office is better than the in sub-district offices. While the performance of the accounting information system at the sub-district office is better than at primary healthcare office (health center). The largest the size of the organization will improve the performance of accounting information systems due to the positive relationship between organizational size and information system performance (Damana, 2016).

3. Top management support (X_6) of 0,004 < 0,05. This shows that top management support has a significant effect on the performance of accounting information systems in the regional government of East Belitung Regency. Significant relationship can happen because of the involvement of local government agencies led East Belitung very well in implementing the system, so that the users of accounting information systems staff be satisfied and pleased with the system. In accordance with research Aryani (2018) that the greater the support given by the top management will improve the performance of the accounting information system.

CONCLUSION

Based on the result of research conducted in the regional government of East Belitung Regency, it can be concluded that user involvement in the system development process, technical capability of information system personal, location of information system departments and formalization of information system development does not affect the performance of accounting information systems. Whereas, user training and education program, organizational size and top management support affect the performance of accounting information system.

RECOMMENDATIONS

1. For Practice

a. To involve staff information system users to participate in the system development process in the hope of increasing the satisfaction of users of the system use of information and further improve the success of the system.

b.   To more frequent training for staff users of accounting information systems and attention to experiences related staff using the system, it is expected to improve the ability of users of information system of personal technique.

c.   Training and user education system should be given to staff who really related to information systems and training provided really is a related system is expected to be more profitable activities carried out to the user and not in vain.

d.   Add location information systems department at the office that does not to have a section / field / unit information system, will be better the location of department of information systems is separate and independent.

e.   It is recommended that the formalization of accounting information systems also involve the entire staff of users of the information systems concerned is expected to further enhance the success of the system and the performance of accounting information systems.

2. For Further Studies

Future researcher are expected to

a. Ensure that the institution for research can accept activities carried out and bring a certificate from the university / institute in order to facilitate the official entry into the relevant agencies.

b.   The data collection not only through the distribution of questionnaires, but also by the method of direct interview so that the data collected is not biased.

c.   Increase the number of samples and wider sampling locations for example in the province and have sufficient time for data collection.

d.   Measurement of the performance of accounting information systems that ere not only through user satisfaction and system usage, can be expanded such as the quality of information or the results of data processing and so on.

e.   Look for other factors as independent variables because the variables in this research has a 19,6% determinant coefficient, which means there are many other variables that could be included in future studies.

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