The Determinants of Accounting Information System Performance at Village Financial Institution (LPD) in Denpasar

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ABSTRACT

The purpose of this study was to examine the impact of work experience, structural official support, user engagement, and personal technical ability on accounting information systems performance at the village financial institution (LPD), Denpasar. The population for this study is all LPD employees in Denpasar, which amounted to 527 people. Sampling method with purposive sampling and obtain 104 respondents. Multiple regression analysis is the method used in the analysis. The results showed that work experience and structural official support had a positive effect on the accounting information systems performance, while the user engagement, and personal technical ability had no effect on the accounting information systems performance.

Keywords: Accounting Information System Performance, Work Experience, Structural Support, User Engagement, Personal Technical Ability.

INTRODUCTION

One type of business in the financial sector is village financial institutions, which collect funds from the public and use them to finance development projects and other economic endeavors from interest income on funds lent to creditors. The Village Financial Institution, which in Indonesian is referred to as Lembaga Perkreditan Desa (LPD) is a microfinance institution located in Pakraman village LPD is a business entity built by Pakraman Village, which is a place for village communities to store their funds and assets and get a sense of security and additional benefits for the assets they own.

Along with the rapid development of LPDs, causing operational and managerial activities of LPDs to become increasingly complex. Regulation number 8 of 2002 concerning Village Financial Institutions (LPD) seeks to support rural economic development by increasing the habits of rural communities to save and lend to small businesses, eliminating forms of exploitation in credit relations, and providing equal opportunities for village businesses, and increase monetization in rural areas

Accounting information system is a system that aims to provide accounting information to operations managers, improve the information generated by existing systems, improve accounting controls and internal audits, and help save costs for maintaining company accounting data. The extent to which a system user can produce the information needed and function optimally, is what is said to be a performance system, measurement can be done with indicators of how the system works and user satisfaction. "Performance is work performance, or work results that have been achieved by someone when carrying out the duties and responsibilities they carry" (Mangkunegara, 2015:67).

The determinant of accounting information system performance in this study, the first factor is work experience. Someone who has high work experience can be seen from how long they have worked in the field they are good at and have gone through many problems that were able to be resolved. Hasibuan (2007: 109) states that work experience (seniority) is the level of promotion for the length of time the employee has served. The results of research conducted by Hidayati (2016) stated "work experience has a positive effect on the performance of accounting information systems", while Nopriani (2017), obtained the results "work experience has a negative effect on the performance of accounting information systems".

Structural official support is also considered as variables that affect on accounting information systems performance. According to Malayu (2011: 45) Structural officials are the highest leadership in a company, one of which is the main director (Director) and his board of directors. The support of structural officials can determine the acceptance of the accounting information system in a company so that it can improve its performance. According to the research results of Santa (2014), "the support of structural officials positively affect the performance of accounting information systems", while the researches by Nopriani (2017), Harlis (2015), Ariyanti (2015)), stated "the support of structural officials has a negative effect on the performance of accounting information systems".

Another factor is user engagement. Susanto (2013: 347) explains the involvement of information system users, namely: "User engagement in the information system development process is part of the development process that will affect the final quality of the resulting accounting information system." Then Susanto (2013: 254) states that: "Information system users are people who will only use information systems that have been developed such as operators and managers (end users)". Widyantari (2014) found that "engagement has a positive effect on the performance of accounting information systems". Nopriani (2016), obtained different results that "engagement did not have an effect on the performance of the accounting information system"

The next factor that influences the performance of accounting information systems is personal technical ability. Personal technical ability, according to Robbins & Judge (2014:93) Ability, namely: "the ability or ability to demonstrate individual capacity to realize various tasks at work, is an assessment of what a person can do at this time. Personal technical abilities are system users who have good techniques from education that has been taken or from experience using accounting information systems. Accounting information system. Ari (2018), Nopriani (2017), Harlis (2015), stated that personal technical abilities do not affect the performance of accounting information systems. As for the cases of increase and decrease in fluctuating profit/loss Village Financial Institutions (LPD) in Denpasar in 2016-2021, it can be explained that the profits generated by LPD in 2016-2020 tend to be stagnant. In 2016, the total profit earned by LPD in Denpasar City experienced a not very significant increase from the previous year, namely Rp. 3,436,352.

Then in 2018, the total profit obtained by the LPD experienced a decrease in total profit which was not significant from the previous year, namely Rp. 718,646. then in 2019, the LPD experienced an increase in total profits of Rp. 5525.07. However, in 2020 the Village financial Institution in Denpasar City experienced a very drastic return due to the COVID-19 pandemic, the profit from the previous year was Rp. 34,947,626. Profits that have

fluctuated from year to year apart from being due to Covid-19 are also due to the ineffectiveness of the performance of the accounting information system. Using a good and effective information system can facilitate services to customers, thus facilitating the management and presentation of financial information that can be done easily, quickly and accurately.

Measurement of a company's performance can be measured by how effective the accounting information system is used. The performance of an accounting information system is a measure of the extent to which targets owned by a company or organization can be achieved from a set of resources that are structured to classify, process and store electronic data, then turn it into useful information and produce the required quality, accurate financial reports. time and quality.

Based on the description given, the purpose of the researcher is to examine and analyze the determinants of accounting information systems performance at village financial institutions in Denpasar. The results of this study are expected to add insight and broaden knowledge in the academic environment so that it is useful for interested parties and can be useful as input for future researchers when conducting research.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Technology Acceptance Model (TAM)
The Technology Acceptance Model (TAM) was first developed by Davis (1989:2) which examines the relationship between the Technology Acceptance ModeL, variable and the trust variable. The TAM model was developed based on psychological theory. which explains the behavior of technology users based on beliefs, desires, and user behavioral relationships. This theory aims to explain the main factors that influence the behavior of information technology users toward the acceptance of these technology users.

The Effect of Work Experience on Accounting Information Systems Performance. Sutrisno (2009: 158) states that work experience is a reference for someone to position himself in the right conditions, be able to face challenges with full responsibility, dare to take risks, and be able to communicate well to improve performance. Work experience can produce competent individuals in his field. Mangkuprawira (2009:223), argues that a person's work experience is an accumulation of successes, failures, strengths, and weaknesses that a person gets in carrying out his work. A person who has a lot of work experience will be smarter in responding to all problems compared to people who do not have experience at all Work experience has a major influence on a person's character at work, because the longer a person works in that field, the better a person's performance at work.

H1: Work experience has a positive effect on accounting information system performance at LPD in Denpasar.

The Effect of Structural Officer Support on Accounting Information System Performance. Solihin (2009:11), Structural officials are officials listed in the leadership structure of a company. Structural officers are often called strategic managers whose job is to deal

with long-term problems and maintain company survival, company growth, and monitor overall organizational effectiveness. Not only company operations, but structural officials are also tasked with managing interactions between the organization and its external environment. Attention and motivation for support by superiors for employees to show better performance and strive to use the company's information system optimally so that an increase in the performance of the company's accounting information system can be realized with a lot of support from structural officials.

H2: Structural Officer Support has a positive effect on accounting information system performance at LPD in Denpasar.

The Effect of user engagement on Accounting Information System Performance. Susanto (2013: 347) explains the involvement of information system users: "User involvement in the information system development process is part of the development process which will affect the final quality of the resulting accounting information system." Then Susanto (2013: 254) states that: "Information system users are people who will only use information systems that have been developed such as operators and managers (end users)". Where user engagement will lead to a higher level of personal satisfaction, the higher the accounting information system. Users assume that information technology that is easier to understand, more flexible, and easy to use is a characteristic of user convenience so that user involvement will improve the performance of accounting information systems. The system developed involving users will be able to improve the performance of the company's accounting information system.

H3: user engagement has a positive effect on accounting information system performance at LPD in Denpasar.

The Influence of Personal technical ability on Accounting Information System Performance. According to Robbins (2014: 93) Ability, "the ability or ability to demonstrate individual capacity in realizing various tasks in work, is an assessment of what a person can do at this time. Personal technical abilities are system users who have good techniques from education that has been taken and from experience using accounting information systems. Good personal ability will encourage users to improve the performance of accounting information systems.

H4: Personal technical ability has a positive effect on accounting information system performance at LPD in Denpasar

RESEARCH METHODS

The research was carried out in all village financial institutions (LPD) in Denpasar City. The population in this study were all employees of the village financial institutions in Denpasar, a total of 527 people. The sample of this study used a purposive sampling technique with the criteria that is, employees who have worked for three years, and employees who use accounting information systems. Obtained a total sample in this study was 104 respondents. Data is processed using multiple linear regression analysis.

Work experience is a measure of the mastery and understanding of the work that

employees have for the tasks given, the training received in connection with accounting information systems, and the desire to add insight and knowledge. This variable is presented in the form of a statement prepared by modifying a research questionnaire regarding work experience that researchers obtained from Hidayati (2016). The indicators needed to measure work experience are the length of time or period of work, level of one's knowledge and skills, mastery of work groups and equipment, and rank. For the variable Work Experience using a 5-point scale.

Structural Officer Support is the responsible for providing direction for every activity carried out within a company or organization. This variable is presented in the form of a statement prepared by modifying a research questionnaire regarding the support of structural officials that researchers obtained from Ari (2018). Indicators that affect the support of structural officials are knowledge of the system and involvement in operating the system. For Structural Officer Support, variables use a 5-point scale. the user agreement is used with the consideration that the user has complete information and understanding so that the user needs to convey information.

User engagement in the development of information systems within companies will increase the user's desire to use existing information systems and feel satisfied with using the system. This instrument consists of 5 (five) statement items and statements regarding communication between users and developers on the performance of accounting information systems. The questionnaire used to measure was taken from research (Harlis, 2015). The indicators needed to measure user engagement are participation, participation, and system influence. For the variable user involvement using a 5-point scale.

Personal technical ability is the user's ability to use information systems in completing work. A user of the system who hones his individual abilities either through school or through the trainings he attends will be able to improve his ability to use the system. The more individual ability to accounting information systems increases, the individual will be able to solve the problems faced and more easily find the necessary solutions based on the experiences they have passed, this will directly help improve the performance of existing accounting information systems.The indicators used are based on previous research by Tiara and Fuadi (2018): knowledge, abilities, and expertise. For personal technique variables use a 5 point scale.). The multiple linear regression equation can be seen below:

$$KSIA = \alpha + \beta_1 PK_1 + \beta_2 DPS_2 + \beta_3 KP_3 + \beta_4 KTP_4 + e \quad \text{.........(1)}$$

RESULTS AND DISCUSSION

Instrument Test
the results of the instrument test state that the research data is valid and reliable. The correlation values of reliability and validity respectively were less than 0.3 and t 0.05, meaning that the indicators in this study were declared feasible and the instrument passed the test.

Descriptive Statistical Analysis

Table 1
Descriptive Statistical Test Results
Descriptive Statistics

N		Minimum	Maximum	Mean	Std. Deviation
PK	104	25.00	35.00	30.2404	2.98376
DPS	104	21.00	30.00	26.5096	2.61807
KP	104	21.00	35.00	30.4423	3.27932
KTP	104	22.00	35.00	27.2019	3.51247
KSIA	104	27.00	35.00	31.7692	2.80163
Valid N (listwise)	104				

Multiple Linear Analysis Test

Table 2
Multiple Linear Analysis Test results
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	7.182	1.928		3.725	.000		
	PK	.268	.082	.285	3.251	.002	.471	2.123
	DPS	.328	.100	.306	3.278	.001	.414	2.415
	KP	.124	.084	.145	1.480	.142	.378	2.664
	KTP	.148	.079	.186	1.880	.063	.370	2.706

Classic assumption test

The results of the Kolmogorov-Smirnov normality test conducted by Asym. Signya (2-tailed) 0.200 is greater than 0.05, which means that the data in this study are normally distributed. The second classic assumption test is Multicollinearity, the results obtained are tolerance values > 0.10 and VIF values < 10, meaning that multicollinearity does not occur. The last test is the heteroscedasticity test to test whether there are similarities in the residual variance between observations. The value to pass this test is that it must have a

significant value > 0.05.

Table 3
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		104
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.67704005
Most Extreme Differences	Absolute	.068
	Positive	.068
	Negative	-.044
Test Statistic		.068
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Table 4
Multicollinearity Test Results
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	7.182	1.928		3.725	.000		
	PK	.268	.082	.285	3.251	.002	.471	2.123
	KP	.124	.084	.145	1.480	.142	.378	2.644
	DPS	.328	.100	.306	3.278	.001	.414	2.415
	KTP	.148	.079	.186	1.880	.063	.370	2.706

Dependent Variable: KSIA

Table 5
Heteroscedasticity Test Results
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-8.983	9.985		-.900	.370
	PK	.169	.426	.058	.398	.692
	DPS	-.005	.518	-.001	-.009	.993
	KP	.420	.433	.157	.970	.335
	KTP	-.243	.409	-.097	-.594	.554

a. Dependent Variable: ABRES

Coefficient of determination test (R2)

The results of testing the coefficient of determination can be seen through the Adjusted R-Square value of 0.627. These results indicate that 62.7 percent of the accounting information system performance variable can be explained by the independent variables used in this study, while the remaining 37.3 percent indicates that the accounting information system performance can be explained by other variables outside this research model

Table 6
Result Coefficient of Determination
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.801[a]	.642	.627	1.71058

a. Predictors (contstant), KTP, PK, DPS, KP
b. Dependent Variable: KSIA

F Test

Based on the test results, it can be seen that this equation model has a significance value of 0.000. Because it has a significance value of <0.05, which is 0.000 where 0.000 <0.05 indicates that simultaneously (simultaneous) variables PK, DPS, KP, KTP have an effect on Accounting Information System Performance (KSIA).

Table 7
F Test Result
ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	518.778	4	129.694	44.323	.000ᵇ
	Residual	289.684	99	2.926		
	Total	808.462	103			

a. Dependent Variable: KSIA
b. Predictors: (Constant), KTP, PK, DPS, KP

T Test
1) Work experience (PK) has a t -alue of 3.251 and a sign 0.002 <0.05. The results show that PK positively affects on Accounting Information Systems Performance (KSIA) on LPDs in Denpasar. So that H1 can be accepted.
2) Structural official support (DPS) with a t-table of 3.278 and a level sign of 0.001 <0.05, meaning that the effect of Structural official support (DPS) is positive on KSIA at LPD in Denpasar City. So that H2 is accepted.
3) User engagement (KP) has a t-statistic value of 1.480 and a sign value of 0.142 > 0.05, H3 is rejected. KP has no effect on KSIA at LPD in Denpasar.
4) User Technical Ability (KTP) t-statistical value of 1,880 with a sign level greater than 0.05 (0.063 > 0.05). KTP was unable to effect KSIA at LPD in Denpasar. Then H4 is rejected

The Effect of Work Experience on Accounting Information System Performance
Analysis test obtained the result that Work Experience (PK) positively affects on Accounting Information Systems Performance (KSIA) at LPD in Denpasar. The results of this study are in line with research conducted by Ari (2018), and Hidayati (2016) work experience has a positive effect on the performance of accounting information systems. It can be explained that with good work experience and the amount of work experience possessed by LPD employees, they will be able to maximize their accounting information systems because they already have high-flying hours to maximize the results of the systems they run and are experienced in finding solutions to the problems they face, so able to improve the performance of their company's accounting information system.

The Effect of Structural Official Support on Accounting Information System Performance
The results of the second hypothesis test show that the structural officials support has a positive effect on the accounting information systems performance. Official support increases structurally, and the performance of the accounting information system will also increase. The results of this study are in line with the greater support from structural officials, the performance of SIA will also increase. According to the research results of Ari (2018), Santa (2014), Handoko (2015), Sriwahyuni (2014) states that the influence of support from officials who participate in developing performance in a company will lead to a higher level of personal satisfaction so that the performance of the accounting information system in the company will also be higher. With the support of subordinate officials, they will feel that their performance is valued and superiors can participate and see the performance of their subordinates directly. so that when a problem occurs, the

supervisor can take appropriate steps to resolve it. official support that motivates the increased performance of accounting information systems at LPDs in Denpasar.

The Effect of User Engagement on Accounting Information System Performance

Data from the H3 statistical test results show that user engagement (KP) is not able to influence the KSIA. High or low user involvement has no affect on KSIA. This is the same as the results of Nopriani (2016) which found that user engagement does not affect KSIA at LPD in Denpasar city, information system users are not much involved in determining the system used, a company's system has been determined by company management so that whatever system is used, they will perform accounting information systems influenced by many factors, where user engagement will not lead to a level of satisfaction higher personal level so that it does not impact to KSIA. The user is only tasked with using the existing system, if the system is felt to be less than optimal in producing a good information system then those authorized to evaluate and replace the existing system are the management and company owners, the system used here is only someone who receives the output from the system which exists. So it has no impact the performance of the company's information system.

The Influence of Personal Technical Ability on Accounting Information Systems

Personal Technical Ability (KTP) is unable to influence KSIA. The same results were obtained from research by Ari (2018), Nopriani (2017), and Harlis (2015), KTP has no effect on KSIA. The current rapid development of technology causes one's personal technical ability to not necessarily be able to keep up with the times. The information system used by LPDs in the city of Denpasar is considered more modern than the abilities of its employees so that in this study the results were obtained that the respondents' personal technical abilities were not able to influence KSIA in their LPDs. There needs to be training to increase the ability of employees to be able to improve the company's information performance

CONCLUSION

The conclusions obtained from the results of data analysis are as follows:
1. Work experience positively affects on the performance of accounting information systems at LPDs in Denpasar.
2. Official Structural Support positively affects the performance of the accounting information system at the LPD in Denpasar.
3. User engagement do not have the ability to influence the performance of the accounting information system at the LPD in Denpasar.
4. Personal technical skills do not have the ability to influence the performance of accounting information systems at LPDs in Denpasar.

The implication of this research is that it can help LPD in increasing the performance of the accounting information system used, as well as providing ideas and references for future researchers to be able to study other variables outside of this study which are thought to affect performance. accounting information system in LPD.

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