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Technical Ability of Accounting Information System Users, Management Participation, and Incentives on Individual Performance

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Abstract: **This study aims to determine the effect of technical abilities of accounting information system users, management participation, and incentives on individual performance. The data was collected using a questionnaire. The sampling technique used was purposive sampling with 68 employees as sample. The data analysis technique used multiple linear regression. The results show that the technical ability of accounting information systems users, management participation, and incentives have positive and significant effect on individual performance. This is supported by the Technology Acceptance Model (TAM) which explains that the technical capabilities of accounting information system users, management participation, and incentives can provide convenience and benefits to individual performance.**

Keywords: **Individual performance, AIS user's technical ability, management participation, incentives.**

I. INTRODUCTION

Current technological developments make almost all activities carried out by humans every day are assisted by computer technology systems including recording data, processing data, and producing information that can be reused both for others and for personal use. The use of computer technology is now increasingly being used by people in almost every activity, both people in Indonesia and people in the world because technology can have a positive impact on human activities. One of them makes it easy for people who use this technology both for personal gain and for the common interest carried out by company employees in the company's operational activities.

Many companies and organizations use computer-based technology and information systems in their activities because they are considered capable of helping complete the work that is being done. Many companies require their employees to understand this information system so that the system can work properly and provide maximum results for a company. One example of this convenience, among others, is by using technology and information systems in accounting activities, humans no longer feel bothered to record and process data to produce financial information and can make it easier to search for data regarding company operational activities. The accounting information system is a system that provides reports to stakeholders regarding economic activities and company conditions.

According to Rashedi & Dargahi (2019), the accounting information system is a collection or integration of sub-systems both physically and non-physically which are interconnected and work together harmoniously to process transaction data related to financial issues into financial information. The success of an information system in a company is strongly influenced by the ability and performance of employees within an organization, where the success of employee performance can be measured by comparing the results of employee performance with the standards set by the company. If the employee's performance is higher than the standards set by the company, it can be said that the employee has carried out and fulfilled his / her responsibilities as an employee.

For employee performance in a company to be optimized, in a company, it is necessary to provide learning to its employees by providing training to employees both prospective employees and those who have become permanent employees at the company. The accounting information system contained in each company is basically created and used with the aim that the accounting information system can assist in facilitating the company's operational activities.

According to Susanto & Meiryani (2019), it is stated that the development of technology is very rapid for now, very influential on the development of accounting information systems (SIA). The accounting information system in every company is strongly influenced by the ability of the users of the accounting information system. SIA is a very important part of an information system that can receive raw financial data and process it into information for the benefit of both outsides and within an organization. Information technology is said to be able to assist SMEs in providing the necessary infrastructure to provide the right information for its users (Ulas, 2019). The development of information technology has a significant impact on the Accounting Information System (SIA), the impact is felt is in terms of the application of manual processes until now it has changed to a computerized system with more advanced hardware and software and more reliable human resources. Meanwhile, Papadopoulos et al. (2020) stated that information technology is developing rapidly so that it has a positive and significant impact on the company. The survival of a company is largely determined by its ability to compete. The ability to compete requires a strategy that can take advantage of all existing strengths and opportunities, as well as close weaknesses and neutralize strategic obstacles faced in business. Asatiani et al. (2019) stated that cloud-based AIS provides many advantages for companies such as easy access, lower costs, and real-time collaboration functions.

In general, a person's ability to run an accounting information system plays an important role because the ability of the user of the information system will determine the person's performance. Various problems related to the ability of users of accounting information systems usually arise for various reasons, including such as educational background, one's abilities, and expertise in how the accounting information system works. Besides, a person's technical abilities can also affect the success or failure of a system used by a company. This can have a different impact on a person's performance in applying the accounting information system. Problems that often arise from the user side of this accounting information system usually arise from within the person himself, where the person is satisfied with the skills and knowledge they already have, so that person feels reluctant to learn a new system.

Good performance can be seen if individuals can complete and carry out their duties properly. Individuals are expected to be able to complete work with the help of technology so that the tasks that are carried out can be completed. Higher performance means that there is an increase in the good quality of individual performance so that the tasks that will be given to individuals in an organization can be carried out promptly (Kuranchie-Mensah & Amponsah-Tawiah, 2016). Technology can be used effectively so that it can contribute to individual performance. Performance depends on a combination of ability, effort, and opportunities obtained. The existence of an accounting information system makes it easier for employees to do their jobs so that employee performance is getting better. Management can measure the performance of employees from the quality of their work based on the performance of each employee.

Technology Acceptance Model (TAM) is a model commonly used to examine and measure user acceptance of technology introduced (Amandasari, 2019). According to the Technology Acceptance Model (TAM), which is a model to explain and predict user acceptance of a technology based on perceived usefulness and perceived ease of use (Sawitri & Giantari, 2020). This is also supported by Harryanto et al. (2019), which explains that TAM focuses on attitudes towards the use of information technology, where users develop based on perceived benefits and ease of use of information technology. TAM believes that the use of information systems will improve the performance of individuals or organizations, besides that the use of information systems is classified as easier and does not require hard effort to use.

Financial institutions have begun to utilize computer-based accounting information systems, one of which is the Village Credit Institution in Bali, Indonesia (Putra & Suardikha, 2020). The Village Credit Institution (*Lembaga Pekreditan Desa*-LPD in Bahasa) is a financial-owned enterprise where this institution carries out its operations in the village environment to serve the local village community (Salain et al., 2020). According to Sari & Purwanegara (2016), assessing the performance of an LPD requires good and complete financial reports, therefore an accounting information system is also needed which is supported by computerized technology. Based on this, the hypotheses that can be proposed in this study are as follows.

H1: Technical Ability of Accounting Information System Users has a positive effect on Individual Performance

H2: Management participation has a positive effect on Individual Performance.

H3: Incentives has a positive effect on individual performance.

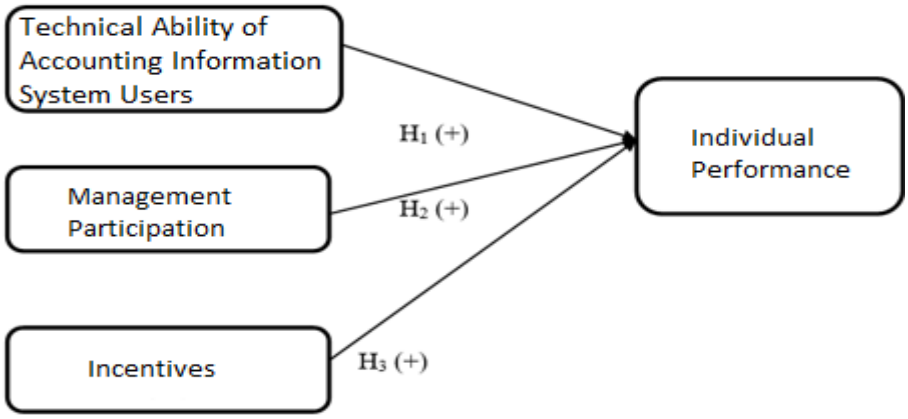

Figure 1: Conceptual Framework

II. METHODS

The approach taken in this research is quantitative in the form of an associative. This research is located in the LPD Penebel. The population in this study were all 210 employees who worked in LPD Penebel. The sample in this study were 68 employees who were users of SIA for more than one year. Samples were taken using the purposive sampling technique. Data collected using survey methods with questionnaire techniques

III. RESULTS AND DISCUSSION

In this study, the dominant respondents were 1) aged 36-50 years (44.11%), 2) men (55.89%), 3) respondents who have high school degree (72.06%), 3) have been using computers more than 10 years (48.53%.)

TABLE 1: NORMALITY TEST

		Unstandardized Residual
N		68
Normal Parameters	Mean	0,0000000
	Std. Deviation	1,79952654
MostExtremeDifferences	Absolute	0,105
	Positive	0,105
	Negative	-0,054
Test Statistic		0,105
Asymp. Sig. (2-tailed)		0,060[c]

Based on table 1, "a significant value of 0.060 is obtained as shown in table 4.6. The results of the normality test using the One-Sample Kolmogorov-Smirnov test get a significance value of 0.060 greater than 0.05, it can be concluded that the regression equation model is normally distributed."

TABLE 2: MULTICOLLINEARITY TEST

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Technical Ability of AIS Users	0,706	1,417
	Management Participation	0,788	1,269
	Incentive	0,865	1,156

Based on Table 2, "it can be seen that the tolerance and VIF values of all independent variables are greater than 10% and the VIF values are less than 10, which means that the regression equation model is free of multi-collinearity elements."

TABLE 3: HETEROSCEDASTICITY TEST

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2,515	1,956		-1,286	0,203
	Technical Ability of AIS Users	0,169	0,203	0,120	0,830	0,409
	Management Participation	0,102	0,096	0,144	1,059	0,294
	Incentive	0,035	0,078	0,059	0,453	0,652

In table 3 it can be seen, "the significance value of the AIS User's Technical Ability, Management Participation, and Incentives each has a value greater than 0.05 which indicates that there is no influence between the independent variables on the absolute residual and indicate no symptoms of heteroscedasticity."

TABLE 4: FEASIBILITY TEST (F TEST)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	129,505	3	43,168	12,734	0,000[b]
	Residual	216,966	64	3,390		
	Total	346,471	67			

The results of data processing in table 4, "obtained a calculated F value of 12.734 with a significance of 0.000 <0.05, this means that the regression model used in this study is considered feasible"

TABLE 5: DETERMINATION COEFFICIENT TEST RESULTS (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,611[a]	0,374	0,344	1,841

Table 5 shows, "the total determination value (R Square) of 0.344 which means that 34.4 percent of the Y variation is influenced by X1, X2 and X3, while the rest or 65.6 percent is explained by other factors not included in the model."

TABLE 6: RESULTS OF MULTIPLE LINEAR REGRESSION ANALYSIS

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-0,094	3,195		-0,029	,977
Technical Ability of AIS Users	0,776	0,332	0,275	2,335	,023
Management Participation	0,326	0,157	0,231	2,077	,042
Incentive	0,373	0,127	0,311	2,922	,005

Y = -0,094 + 0,776X1 + 0,326X2 +0,373X3+ e

Technical Capabilities of Accounting Information System Users on Individual Performance

The significance value is 0.023 with a regression coefficient value of 0.766 so that the first hypothesis is accepted. This shows that the variable of accounting information system users' technical ability has a positive and significant effect on individual performance. This is supported by the TAM theory which explains that personal behavior is influenced by usefulness and ease of use which can then affect performance (Pratiwi, 2019). Employees' understanding of how to use and apply technology is needed so that the information generated from the technology used can be used as a basis for decision making. The perception of user convenience here is related to the personal technique of the user. The results of this study are in line with the research conducted by Ernawatiningsih (2019), Haleem & Teng (2018), Wisna et al. (2019), Devi et al. (2020), Rahmasari & Suardana (2020), Astika & Wirasedana (2020), Bhagaskara & Damayanthi (2020)

Management Participation on Individual Performance

The significance value is 0.042 with a regression coefficient value of 0.326. so that the second hypothesis is accepted. This shows that the management participation variable has a positive and significant effect on individual performance. This is supported by the Technology Acceptance Model theory which states that individuals will use information system technology properly if the system is easy to use and produces benefits and benefits in improving its performance. So it is expected that management participation can improve individual performance. Management participation is management's involvement in implementing information systems and developing strategies for information systems to be implemented. So participation is very necessary to support all activities in the development and implementation of accounting information systems because management will be the manager in implementing the information system. With management's participation in developing, planning, or evaluating the accounting information system used, it is hoped that it can improve individual performance. The existence of management participation in the use of information systems in an organization to complete existing work and has an important role in improving individual performance, because management participates in the procurement of a system must be ready with the costs that will be incurred not only for purchasing system equipment but also costs for training of individuals who will use the system. With such conditions, individuals will indirectly feel comfortable and feel that they are not allowed to just use a system so that individuals will be able to use the system according to its proper function, which in turn will improve their individual performance. The results of this study are in accordance with Wirawan & Suardikha (2016), Adiyantari & Yadnyana (2019)

Incentives on Individual Performance

The significance value is 0.005 with a regression coefficient value of 0.373. so that the third hypothesis in this study is accepted. This shows that the incentive variable has a positive and significant effect on individual performance. The results of this study indicate that the higher the incentive, the individual's performance will increase, and vice versa if the incentive is low, the individual's performance will decrease. Providing incentives to employees will improve individual performance. Thus, meeting the needs of human resources in an entity is very important so that it can produce better individual performance. This research is in line with Al-Naqbi et al. (2018), Kuvaas et al. (2020), Sukanta et al. (2018)

IV. CONCLUSION

The technical ability of accounting information system users has a positive effect on individual performance. Employees' understanding of how to use and apply technology is needed so that the information generated from the technology used can be used as a basis for decision making. Management participation has a positive and significant effect on individual performance. Management participation is indispensable to support all activities in the development and implementation of an accounting information system. Management participation in developing, planning, or evaluating the accounting information system used, can improve individual performance. Incentives have a positive and significant effect on individual performance. Giving incentives to employees will improve individual performance, thus meeting the needs of human resources in an entity is very important to produce better individual performance. This research has limitations such as the scope of the research is limited and can not be generalized, and the measurement indicators for each variable are still universal. Further adding other variables that affect individual performance is suggested for further research and also can be carried out in different locations with different types of companies

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