

Accounting Information System: User Participation and Organizational Commitment

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Accounting Information System: User Participation and Organizational Commitment

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Abstract

User participation and organizational commitment are important things that can improve the performance of accounting information systems. This study aims to determine the effect of user participation and organizational commitment on the performance of accounting information systems. This study uses a quantitative approach with descriptive and verification analysis methods. The research was conducted by distributing questionnaires to employees of the accounting and systems division at Medco Energi Company with 45 respondents. The results of this study indicate that user participation and organizational commitment have a positive effect on the performance of accounting information systems. This research provides important information that no matter how well an accounting information system is implemented, it will not succeed without the support of user participation and organizational commitment.

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Abstraks

Partisipasi pengguna dan komitmen organisasi merupakan hal penting yang dapat meningkatkan kinerja sistem informasi akuntansi. Penelitian ini bertujuan untuk mengetahui pengaruh partisipasi pengguna dan komitmen organisasi terhadap kinerja kinerja sistem informasi akuntansi. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis deskriptif dan verifikasi. Penelitian dilakukan dengan menyebarkan kuesioner kepada karyawan bagian akuntansi dan sistem di Perusahaan Medco Energi dengan jumlah responden 45 orang. Hasil penelitian ini menunjukkan bahwa partisipasi pengguna dan komitmen organisasi berpengaruh positif terhadap kinerja kinerja sistem informasi akuntansi. Penelitian ini memberikan informasi penting bahwa sebaik apapun sistem informasi akuntansi diterapkan, tidak akan berhasil tanpa dukungan partisipasi pengguna dan komitmen organisasi.

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1. Introduction

One type of information system required by a company in carrying out its daily operational activities is an accounting information system. With the existence of an accounting information system, it is hoped that companies that implement it are able to enter the competition and become superior in it. Information systems are expected to increase productivity, achieve goals, and be efficient in the company (Begum et al., 2020; Patil & Neve, 2018; Tortorella et al., 2017).

At this time, technological developments that occur have been very developed, one of which is in the field of communication. The accounting information system is one of the providers of financial information that is much needed by interested parties in a company. Accounting information that is not qualified, then the accounting information becomes useless for the wearer and can lead to making a wrong decision (Utama, 2020; Hertati & Safkaur, 2019; Aviana, 2012; and Maharsi, 2000). The parties with interest in the use of financial information include internal and external parties. Accounting Information System Performance is an understanding as an achievement or work result of important activities of a group of system elements. User participation is one of the things that can develop the performance of accounting information systems, according to explaining the importance of user involvement in information system development that the needs of the user, the user is an insider in the company (Azhar, 2013). Organizational commitment is also one of the important things in the success of accounting information system performance (Setyaningsih et al., 2021; Alawaqleh, 2021; Kwarteng & Aveh, 2018; Napitupulu, 2018; and Nwokeji, 2012).

There are several determinants of accounting information systems, one of which is an organizational commitment (Lingga, 2021; Damanik & Fardinal, 2021; Anwar, 2012; and Larsen, 2003). Organizational commitment which is defined as one's attachment to always work for a company.

The phenomenon that occurs is that PT Medco Energi Internasional Tbk or commonly known as Medco Energi is a company engaged in the exploitation and drilling of oil and gas in Indonesia. The company always tries to meet the increasing needs of customers for oil and gas due to the increase in fuel prices. In daily life, PT Medco Energi sells cash and credit to shops or kiosks and even supermarkets. Credit sales are given to customers in bulk purchases, while cash sales are given to customers

who make small purchases. Credit sales require serious attention and treatment so that the risks that will arise can be avoided. The company, through the credit sales system, handles the credit sales activity. In the practice of credit sales transactions at PT Medco Energi, it is started from ordering by customers, making the necessary documents, sending goods by agents, and invoicing to customers. The credit sales transaction is carried out in various stages of the process involving several related functions that handle accounting procedures and records. In the implementation of its sales, PT Medco Energi often experiences failure to harm the company, such as the occurrence of fictitious transactions that cause irregularities in accounting records, concurrent duties, calculation errors, and delays in fulfilling its obligations. In order to avoid mistakes in the sales transaction, a quality accounting information system is required. Information can be used both to find and solve the problem, though most current information systems seem to be oriented toward problem finding. From the phenomenon that is mentioned before, it can be seen that the performance of the accounting information system at PT Medco Energi has not been fully successful, which is seen from the frequent irregularities and errors that can harm the company. Problem-solving that can be done is to improve the quality of information systems. The information system is an important component because it can support activities in various business functions within the company and leads to improving the performance of the company system. It also can help and assist in planning and controlling, as well as analyzing the organization of its activities (Teru et al., 2017).

There are many studies that examine accounting information systems, one of the factors that influence accounting information system performance is the commitment of the organization. The more committed users of the information system, the implementation of the information system will perform well (Razzaq et al, 2019). Similarly, research according to that organizational commitment is an important factor in determining the quality of accounting information system (Blankson, 2007). In addition, factors that affect the sustainability of the information system are user participation (Erlina et al., 2017 and Spears & Barki, 2010). This research is different from previous research because indicators used in variable Accounting Information System Performance consists of a combination of opinions from experts, including performance, information, economy, control, efficiency, and service. Moreo-

ver, this is a novelty of this research. The purpose of this study is to find out how user participation and organizational commitment can play a role so that it can produce an accounting information system with a good performance. The rapid development of information technology. makes demands for all organizations to always improve their quality, including information systems, so that they are not, and their performance is high (Okpara, 2007)

2. Hypothesis Development

1 User Participation on the Performance of the Accounting Information System

User participation affects the performance of the accounting information system because the effect of user participation which can be called employees or personnel greatly determines the success of implementing an accounting information system in a company (Sappri et al., 2016). The term user engagement is used to refer to the total set of user relationships toward information systems and their development. User engagement thus includes both user participation (the behavior) and user involvement (the attitude).

This research is also supported by research conducted by Artanaya & Y2dnyana (2016) with the results of their research that user participation has a positive effect on the performance of the accounting information system.

H₁: User participation affects the performance of the accounting information system

Organizational Commitment on the Performance of the Accounting Information System

Organizational commitment affects the performance of the accounting information system because according (Vucetic, 2008) that One of the factors that influence the development of accounting information systems is support and commitment to the organization. knowledge management practices could be the driver of organizational commitment and knowledge-worker performance with special reference to the neglected role of knowledge management in the public sector (Razaq et al., 2019).

This research is also supported⁴ by research conducted by Witaliza et al. (2015), this study aims to examine the effect of organizational commitment and manager's knowledge on the successful application of accounting information systems. The test results show that there is a significant influence

between organizational commitment and manager's knowledge on the successful application of accounting information systems

H₂: Organizational Commitment affects the Performance of the Accounting Information System

3. Data and Method

The method used in this research is descriptive and verification research with a quantitative approach, namely research methods to determine the existing relationships between the variables studied and produce conclusions that will clarify the results of this study. In this study, there are two kinds of variables, namely free, consisting of User Participation (X1) and Organizational Commitment (X2). Meanwhile, the dependent variable is the Accounting Information System Performance (Y). The data source in this study uses primary data by looking at the results of the questionnaire answers obtained from the respondents. The data collection techniques used a questionnaire distributed to employee² of PT Medco Energi Internasional who used the Accounting Information System. The respondents in this study were 45 employees. The data testing method uses multiple linear regression analysis. In this study, multiple linear regression analysis is used to prove the extent to which user participation and organizational commitment influence the performance of accounting information systems.

In this study, the correlation coefficient analysis was used to determine how strong the relationship between the independent variables, namely user participation, and organizational commitment, to the performance of the accounting information system. Meanwhile, the coefficient of determination analysis is used to determine how much the percentage of the influence of the independent variables on the dependent variable.

4. Result

According to states, Global transparency, in particular, aims to provide a sense of integration between local action and wider concerns. Local transparency, repair, and flexibility all aim to contribute positively to supporting managers in their attempts to manage and so might be expected to enhance perceived system success. The performance of the accounting information system according to states the performance of an accounting

information system is the work of a series of accounting data that can be achieved by a person or group of people in an organization and company (Ronaldi, 2012). In accordance with their respective authorities and responsibilities, legally, it does not violate the law and is in accordance with ethical morals, which in the end becomes accounting information that includes transaction processes and information technology. The ineffectiveness of the quality of the company's accounting information system will have an impact on the output of information generated by the accounting information system (Meiryani et al., 2018). The existence of an information system is inseparable from the technology used.



Figure 1 showed the importance of an integrated.

Based on figure 1, it can be explained that the existence of an information system is inseparable from the advancement of information technology that can be implemented in various infrastructures to support all activities of an organization. While in its application, the information system can not stand alone. There are factors that affect Accounting Information System Performance because information systems cannot work individually. The better these factors, the better the performance of the information system. As seen in Figure 2, several elements must be considered if you want the information system to run as expected.



Fig. 2. Factors that affect Accounting Information System Performance

Figure 2 shows that elements or components of information systems consist of hardware, soft-

ware, brainware, databases, procedures, computer networks, and data communication. How the information system works involving several elements such as database, mobile, network, tablet, server, laptop, and smartphone can be seen in Figure 3.

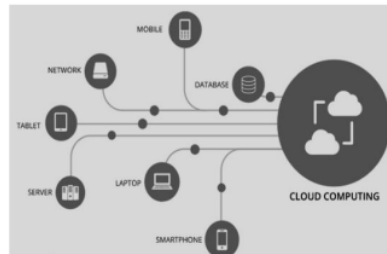


Fig. 3. Information System Overview

Based on Figure 3, information overview can be integrated with facilities and infrastructure such as databases, mobile, networks, tablets, servers, laptops, and smartphones. An accounting information system is needed for many activities such as sales, production planning, engineering, cost accounting, inventory, factory workstations, and others that are integrated between one part and the other. It is stored in a database with the aim of facilitating the management of information systems is shown in Figure 4.

Based on Figure 4 in online production cycle information system activities, involving various cycles that must be considered in order to achieve the objectives in the form of accounting information system is applied harmoniously and integration. The need to use an accounting information system will produce accounting information in the form of financial statements that show the financial position of an organization in the form of income statements, equity statements, and balance sheets that are generally operated using online software applications; it is shown in Figure 5. Based on Figure 5, one of the software used in the accounting information system in the form of excel hyperlinks that facilitates the calculation of financial statements.

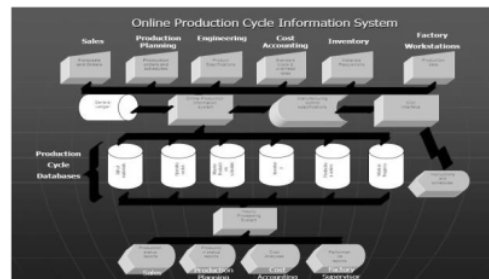


Fig. 4. Online Production Cycle Information System

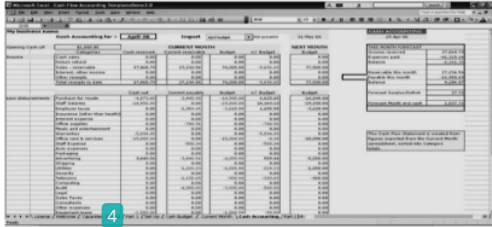


Fig. 5. Accounting Information System Software

Descriptive Analysis

The results of user participation research can be seen that the calculation of the percentage of the total score from the user participation variable is 79.37, which can be concluded that the user participation variable is in a Good category. However, there is still a gap of 20.63, which indicates that there are still weaknesses in the user participation variable. The results of research on Organizational Commitment can be seen that the percentage of the total score of the variable organizational commitment is 78.15, which can be concluded that the organizational commitment variable is in a Good category. However, there is still a gap of 21.85, which indicates that there are still weaknesses in the organizational commitment variable. The results of research on the Performance of Accounting Information Systems can be seen that the results of the calculation of the percentage of the total score of the participation variable of the Accounting Information System Performance are 79.44, which can be concluded that the Accounting Information System Performance variable is in a Good category. However, there is still a gap of 20.56 which indicates that there are still weaknesses in system performance.

The results of the regression

The results of the regression analysis are presented in table 1. Based on the results of the analysis, it shows that user participation has an effect on the performance of the accounting information system. Likewise, Organizational Commitment affects the Performance of the Accounting Information System.

Table 1. Result regression

	β	Sig.
(Constant)	4.724	.274
(X1)	0.251	.027
(X2)	0.716	.000
R ²	0.488	
R ² _{Adj}	0.464	

The output of table 1 shows that the coefficient of determination is 48.8%, which means that the user participation variable and organizational commitment variable affect the accounting information system performance variable.

5. Discussion

The Performance of Accounting Information Systems is Affected by User Participation

Based on the results of the analysis, it shows that user participation has an effect on the performance of the accounting information system. The influence between user participation on the performance of the accounting information system is positive. This shows that the increase in user participation can increase the better accounting information system. From the research, results prove and answer the phenomenon that occurs at PT Medco Energi where the employees have implemented user participation but still have shortcomings. However, it is natural that this phenomenon can occur because the magnitude of the influence of other variables on the Performance of the Accounting Information System is greater such as work motivation, obedience to legislation, and others. The influence of user participation which can be called employees or personnel, is very important in determining the success of implementing an accounting information system in a company because it can lead to relational, economic, and enjoyment value (Khajeheian & Ebrahimi, 2021). This study supports previous research, conducted by the results of their research, being that user participation has a positive effect on the performance of the accounting information system (Artanaya & Yadnyana, 2016).

The Performance of Accounting Information Systems is Affected by Organizational Commitment

The results of the analysis show that organizational commitment has a positive effect on Accounting Information System Performance. This shows that the higher the organizational commitment will be able to improve the performance of accounting information systems. This condition proves and answers the phenomenon that occurs at PT Medco Energi, where its employees have carried out the Organizational Commitment, but it has not been running properly so that the performance of the accounting information system in the company continues to increase. This research is in accordance

with the theory according to (Vucetic, 2008). One of the factors that influence the development of accounting information systems is support and commitment to the organization. This research supports previous research conducted by where the test results show in this study that there is a significant influence between organizational commitment and manager's knowledge on the successful application of accounting information systems (Witaliza et al., 2015).

6. Conclusion and Suggestions

Conclusion

Based on the analysis results indicate that user participation has a positive effect on Accounting Information System Performance. Likewise, organizational commitment has a positive effect on accounting information system performance. It means that the better the participation of users from employees, the more developing the performance of the accounting information system.

Suggestions

This research is limited by a limited number of respondents. The predictor variables used were only user participation and organizational commitment. For further research, the number of respondents can be increased by classifying them at certain levels. In addition, other variables can be added as predictors of accounting information system performance.

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