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Internal Factors Affecting the Performance of Accounting Information Systems at the People's Credit Bank (Study in Abiansemal Bali)

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ABSTRACT

The Performance of the accounting information system is the result of processing the information system used by the user as well as the appraiser and evaluation of the implementation of the accounting information system used, by a company especially banking, in achieving the company's goals. The performance of the accounting information system can be measured internally with indicators satisfaction with the use of the system and the use of the system itself. This study uses internal factors in the accounting information system to analyze their effect on the resulting performance. The study was conducted in the rural banking sector in Abiansemal Bali and obtained a sample of 40 by purposive sampling. The researcher is a non-participant observation and analyzes the data obtained using multiple linear regression.

Keywords: Accounting Information System Performance, Information System Development Formalization, Internal Control System, Organization Size, Personal Engineering Ability

INTRODUCTION

Information is the output of an information system. In order to obtain information, data is needed because it is input from a system. Data is obtained from transactions or activities that occur within the company. Information systems are increasingly needed, both to assist management in carrying out their functions and for the survival of the company itself. In a company, financial reports are important information whose report quality must be good, good quality reports can certainly be produced if the performance of a system that functions to produce the information is good. The information system owned by the company to produce financial information is an accounting information system.

An accounting information system is a unified structure of an internal entity such as a business enterprise that has the resources and other components to convert economic data into accounting information with the aim of satisfying user needs. Basically, the Accounting Information System is a part of the management information system, which combines the concept of an information system with management and also the calculation of financial books, the Accounting Information System is also an information system that is intentionally created to facilitate activities or matters related to accounting. This Accounting Information System does have tremendous benefits, we can save time and increase the accuracy of accounting analysis (Wilkinson, 2009).

Accounting Information Systems are developing rapidly, especially in the banking world which has an impact on the level of service to customers or customers for the better. Service is very important because it deals directly with customers. In addition to requiring accurate information in data processing, the existing information system at the bank is also used to facilitate customers in making transactions, withdrawing money, checking balances, and so on. In the internal aspect of the bank, the Accounting Information System also has an important role to carry out operational and non-operational activities of the company. From the information system that is applied, it will be able to know that the performance of the bank is good or not. (Umami, 2014).

There are three areas of utilization of information technology in banking. First, to support services to customers directly. Second, support back office activities. Third, it is indirectly related to the operational activities of banking transactions, but has an important function to support management in managing the bank and in the decision-making process (Satadamrul, 2004).

Previous research conducted more research on the performance factors of accounting information systems in manufacturing companies and service companies, related research conducted in the banking industry was only a few who did it. Whereas in the banking industry it is also necessary to know the factors that affect the performance of accounting information systems. It aims to be used as a reference in improving the quality of information produced in the banking industry. From the quality of the information produced, it can be seen that the management in the banking industry is also of good quality or not.

The phenomenon related to the performance of the Accounting Information System in banking occurred in one of the Rural Banks in the Abiansemal sub-district, Badung Regency where: based on the bank employees of the Rural Bank in Sangeh village there was a problem with the Sangeh Rural Bank in Abiansemal sub-district in the past few years, namely regarding the performance that had occurred at the Sangeh Rural Bank. It is known that employees with longer work experience or senior employees often ignore

computer use training when processing data because they feel they are able to complete the tasks they are responsible for. Most senior employees have the opinion that training is only needed for new employees and is not part of the company's work plan to improve performance.

The bad impact that occurs because senior employees ignore computer training is the high risk of errors that can occur and it takes a long time to process existing data, thus requiring senior employees to continue to do computer training to minimize the possibility of bad things happening.

From the above problems, it shows that technology continues to develop rapidly, over time to facilitate work, especially banks to assist in processing data and minimizing errors that occur, knowledge or skills that have been mastered by a senior in processing data manually from work that has been done for several years. This time causes the training provided not to be maximal. There are several internal factors that can affect the performance of a banking company, In theory, there are many problems that occur and can be minimized by formalizing the development of information systems because it has been designed to deal with current problems. Dalimunthe, (2014).

The performance of the Accounting Information System can also be influenced by the effectiveness of the internal control system in a company. The internal control system is very important for the company because if the internal control system does not work according to procedures or the internal control system in the company is weak, it will cause the company's security to be not guaranteed. incomplete, and less thorough and non-compliance with the specified management activities.

According to Damana (2016) organizational size is a factor that affects information needs, the larger the organization, the more information is needed. In Pratiwi (2010: 50) company size or company scale is basically a grouping of companies into several groups, including large, medium and small companies. Another factor is the ability of personal techniques here related to the capabilities possessed by users of accounting information systems. Hidayati (2016) suggests that the personal technical ability of accounting information systems has a positive effect on the performance of the Accounting Information System, these results indicate that the better the technical ability of accounting information systems will increase.

LITERATURE REVIEW

Theory Technology Acceptance

This theory illustrates that education and training need to be followed by users of Accounting Information Systems in order to increase individual understanding so that individuals can understand the benefits provided for using the system and make it easier for individuals to use it. Increased personal understanding indicates an increase in the ability of personal techniques, in addition to increasing personal understanding can increase personal involvement in the development of Accounting Information Systems. The ease of use and usability of a system will make it easier to complete the work. This theory is considered to have a relationship with the factors that affect the performance of the Accounting Information System where the factors are personal engineering abilities, formalization of information system development, internal control systems,

Accounting Information System Performance

Good information system performance is able to meet the needs of information system users, so that it can help system users to complete their work (Srimindarti, 2012). Measures of the effectiveness of accounting information system performance must be known to determine whether the performance of an accounting information system is good or not. The measurement of the effectiveness of the accounting information system can be seen through two approaches, namely the satisfaction of users of information and users of accounting information systems by employees in the finance department in helping to complete their work in processing financial data into accounting information (Almilia, 2007). Accounting information systems can fail, one of the causes is the inability of the information system to meet the expectations of the system and end users. Sometimes because information systems can potentially change the organizational culture structure, business processes, and strategies, so there are often resistances that must be considered when the system is introduced. If the organization's resistance to the system is very strong, then many IT investments fail and do not increase productivity. Meanwhile, if the users of the information system are satisfied with the implementation of the information system, then the rejection can be avoided, so that it can be stated that the system is working well. hence many IT investments fail and do not increase productivity. Meanwhile, if the users of the information system are satisfied with the implementation of the information system, then the rejection can be avoided, so that it can be stated that the system is working well. hence many IT investments fail and do not increase productivity. Meanwhile, if the users of the information system are satisfied with the implementation of the information system, then the rejection can be avoided, so that it can be stated that the system is working well.

Information System Development Formalization

The formalization of the development of an accounting information system is defined as notification of the stages of the system development process that are recorded systematically and actively making adjustments to the records (Imana, 2013). Formalization is also a procedure designed to overcome the problems faced by an agency, namely the level at which an agency uses the procedure, including written instructions and communications. Formalization shows clarity of regulations and procedures that are reported and documented so that they can be useful for ensuring uniformity in business processes. The purpose of compiling and documenting a structured Accounting Information System is to communicate everything related to system development, both regarding the operation of the Accounting Information System, its objectives, and components, (Dalimunthe, 2014). Laksmi's research (2012) which states that the formalization of accounting information system development has a positive effect on the performance of Accounting Information Systems. This is because the formalization of development provides a positive contribution to the performance of accounting information systems.

H1: The formalization of system development affects the performance of the Accounting Information System

Internal Control System

internal control system is a business system or implemented by the company which includes organizational structure, methods, and measures to maintain and direct the company to carry out activities in accordance with company goals and programs so that efficiency and management policies are met. Internal control system as a form of planning that includes organizational structure, methods, and tools that are coordinated within the company within the scope of accounting to maintain the security of company

property, check the accuracy and correctness of accounting data, promote efficiency, and motivate the implementation of management policies. (Jermias, 2016). According to Mulyadi (2016), the internal control system includes the organizational structure, methods and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, promote efficiency and encourage compliance with management policies. The definition of the internal control system emphasizes the objectives to be achieved, not on the elements that make up the system. Thus, the definition of internal control above applies both in companies that process information manually, with bookkeeping machines, or with computers. The results obtained by Usman (2013) show that the internal control system has a positive effect on the performance of the Accounting Information System Thus, the definition of internal control above applies both in companies that process information manually, with bookkeeping machines, or with computers. The results obtained by Usman (2013) show that the internal control system has a positive effect on the performance of the Accounting Information System Thus, the definition of internal control above applies both in companies that process information manually, with bookkeeping machines, or with computers. The results obtained by Usman (2013) show that the internal control system has a positive effect on the performance of the Accounting Information System

H2: The Internal Control System affects the performance of the Accounting Information System

Organization Size

Organizational size is one of the organizational characteristics. Organizations make changes through the environment that surrounds them, (Imana, 2014). The transformation is carried out by the organization through the environment that surrounds it. The environment is divided into micro-environment and macro-environment. The microenvironment is like the organization itself, its goals, resources, and processes. While the macro environment is the overall environment outside the organization. Basically the size of the organization is categorized into three categories, namely large organizations, medium organizations, and small organizations. Organizational size is often used to determine the size of the organization, such as number of employees, sales volume, and premium income. The most common criteria used to determine the size of an organization are the number of employees, (Ananda, 2014). Kharisma (2017) states that organizational size has a positive effect on the performance of accounting information systems.

H3: Organizational size affects the performance of accounting information systems

Personal Engineering Ability

The user's personal technical ability has an important role in the development of information systems to be able to produce information in order to create accurate planning reports. Therefore, every employee must be able to master the use of computer-based systems so that they can process a number of transactions quickly and in an integrated manner, can store data and retrieve large amounts of data, can reduce mathematical errors, produce timely reports in various forms, and can be decision-making tools (Yullian, 2011:6). Yudiastrini's research (2019) states that personal technical ability has a positive effect on the performance of Accounting Information Systems

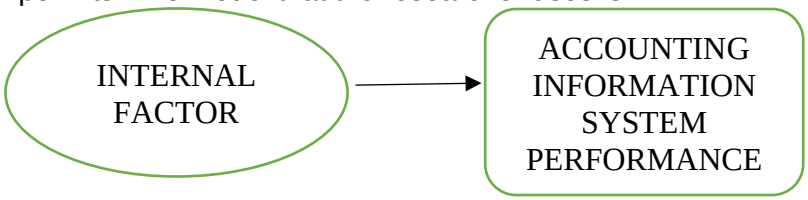
H4: Personal Engineering Ability affects Accounting Information System Performance.

Rural banks

Based on the law in Indonesia, the Accounting Information System concerning banking explains that Rural Banks are given a clear legal basis as a type of bank other than Commercial Banks. Rural Banks are banks that carry out business activities conventionally or based on Sharia Principles which in their activities do not provide services in payment traffic. Rural Banks whose business activities follow Sharia Principles are hereinafter referred to as Sharia Rural Banks. Rural Bank operations are almost the same as commercial banks, but the difference lies in some commercial bank activities that cannot be carried out by Rural Banks, seen from the perspective of trust, Rural Banks are still a place to store funds that have public trust as well as fund distribution activities that are highly utilized by the community, especially people who are in geographic areas where commercial banks are still rare. Abiansemal in particular is one of the large sub-districts located in the Badung Regency area, Bali IndonesiaAccounting Information System.

RESEARCH METHOD

The place of research conducted at the People's Credit Bank, Abiansemal District, Bali. The object of this research is the performance of the Rural Bank's accounting information system. The data used are primary data obtained using observation with participating researchers and interview techniques, the population in this study was 9 Rural Banks with a sample of 5 Rural Banks and 4 samples did not meet the sample criteria and limited interview permits. The model that the researcher uses is:



Instrument Test

Validity and reliability tests are used as test instruments to measure the validity or validity of a questionnaire as a research instrument and ensure that the data used is reliable.

Multiple Linear Regression Analysis

We used multiple linear regression analysis tested with a significance level of 0.05. It is used to describe the effect of independent variables on the dependent variable (Sugiyono, 2019, p. 200).

Descriptive Analysis

Descriptive statistics are statistics used to analyze data by describing the data as they are without generalized conclusions or generalizations Sugiyono (2019, pp. 238-239).

Classical Assumption Test

The Normality Test is carried out to find out whether in the regression model, the confounding variables or residuals are normally distributed (Ghozali, 2016:154). Multicollinearity Test The good between independent variables has no correlation, so this test is used to see if there is a correlation between the tolerance value and VIF from the test results (Ghozali, 2016: 103). Heteroscedasticity Test If the regression model occurs inequality of variation and the residual of one observation and the other observations remain, it is called heteroscedasticity, which means that the regression

model does not contain heteroscedasticity symptoms, then the regression model is good to use.

Model Feasibility Test

Coefficient Of Determination Test This test is used to find out how the research model can explain the independent variables. In this study, the coefficient used is the value of adjusted R2 because the value of adjusted R2 can increase or decrease if a variable is added to the model (Ghozali, 2016:95).

F Test to determine whether the independent variables simultaneously affect the dependent variable. If the annova significance value is 0.05, this model is said to be fit with observational data or the independent variable is able to explain the dependent variable (Ghozali, 2016:96). T Test hypothesis testing using the t test, the variables that show the effect can be seen from the significance value generated while the direction of the influence can be seen in the t value.

RESULTS

Questionnaire

The number of questionnaires that have been distributed to respondents is 40 questionnaires with a return rate of 100%. This means that all questionnaires distributed have been fully returned with a return rate of 100%. Questionnaires are given to respondents who are operationally users of the accounting information system at each Rural Bank. The position of Funds, Credit, Administration, internal control systems, financial report preparers, customer service, collectors and tellers are respondents and objects of interviews in obtaining data.

Instrument Test

Table 1. Validity Test

No	Correlation coefficient	Information		
Accounting information system performance			Organization Size	
1	0.834	Valid	0.899	Valid
2	0.763	Valid	0.851	Valid
3	0.821	Valid	0.927	Valid
4	0.834	Valid		
Information System Development Formalization			Personal Engineering Ability	
1	0.631	Valid	0.670	Valid
2	0.562	Valid	0.769	Valid
3	0.736	Valid	0.701	Valid
Internal Control System			0.867	Valid
1	0.658	Valid		
2	0.654	Valid		
3	0.772	Valid		
4	0.792	Valid		
5	0.868	Valid		

The data in the table shows that all question points on the questionnaire are declared valid

Table 2. Reliability Test

Variable	Cronbach Alpha	Information
Accounting Information System Performance	0.745	Reliable
Information System Development Formalization	0.829	Reliable
Internal Control System	0.703	Reliable
Organization Size	0.801	Reliable
Personal Engineering Ability	0.872	Reliable

The data in the table shows that all question points on the questionnaire are declared reliable.

Table 3. Descriptive Statistics

N	Minimum	Maximum	mean	Std. Deviation
40	15.00	20.00	172.750	164.843
40	12.00	15.00	125,000	.75107
40	19.00	25.00	213,000	169,766
40	9.00	15.00	122,500	123,517
40	12.00	20.00	166,500	154.505

The test data shows the observed values (N) of the minimum, maximum, mean and standard deviation of each internal factor studied. Starting from the first line, namely the performance of the accounting information system, the second line is the formalization of information system development, the third line is the internal control system, the fourth line describes the value of organizational size and the last table line represents personal technical abilities.

Table 4. Multiple Linear Regression Analysis

Construct	*B*	Sig
Information System Development Formalization	.814	.038
Internal Control System	.370	.034
Organization Size	.060	.743
Personal Engineering Ability	-.011	.941

Significance is seen in the internal variables of the formalization factor for the development of information systems and internal control systems. The positive correlation in the test results shows that the increased formalization of the development of information systems and internal control systems will also improve the performance of Rural Banks' accounting information systems with values of 0.814 units and 0.370 units, respectively.

Classic Assumption

Normality test shows the value of Kolmogorov Smirnov shows the result of 0.110 and significant 0.083 where the data is greater than 0.05, so it can be concluded that the data distribution is normal. The multicollinearity test of each variable has a tolerance value above 0.1 and the Variance Inflation Factor (VIF) value is less than 10, so it can be concluded that there is no multicollinearity relationship between the independent variables. Furthermore, the Heteroscedasticity Test shows the significance value of the Information System Development Formalization (FPSI) variable of 0.530, Internal Control System (SPI) of 0.453, Organizational Size (UO) of 0.548, Personal Technical Ability (KTP) of 0.610. Therefore, it can be concluded that there is no symptom of heteroscedasticity in the regression model.

Goodness Of Fit

The Determination Test shows a coefficient of determination of 44.8 percent, meaning that the magnitude of the performance of accounting information systems can be explained by the variables of formalization of information system development, internal control systems, organizational size, personal technical ability to the performance of accounting information systems together of 44.8 percent. while the remaining 55.2 percent can be influenced by other variables outside the study. For the F test, the F value is 8.915 with a significance of 0.000b <0.05. This means that the regression model used is feasible, which means that simultaneously the variables of formalization of information system development, internal control systems, organizational size,

DISCUSSION

The first conclusion based on the results of the internal test of factors measured using the formalization of information system development shows a positive significance. This means that if the formalization of information system development increases, it will improve the performance of accounting information systems. According to formalization, it shows the clarity of regulations and procedures that are documented and reported and is a useful organizational mechanism to ensure uniformity in business processes. If organizational members are seen as incapable of making decisions for themselves and need a lot of rules to guide their behavior, then formalization will increase. existing documents. Thus, the results of this study support the results of research conducted by Yatiningsih (2016).

The second conclusion is that the results of the internal test of factors measured using the internal control system show a significant positive influence, meaning that if the internal control system increases, it will improve the performance of the accounting information system, the function of the internal control system itself must be carried out as effectively as possible in a company to prevent and avoid errors, fraud, and fraud.
Therefore, it is necessary to develop a control framework for the existing system in the company which consists of various internal control measures for the company, so that managers can allocate resources effectively and efficiently. company goals have been achieved. Thus, the results of this study support the results of research conducted by Mulyadi (2001), Usman (2013) showing that the internal control system has a positive effect on the performance of accounting information systems.

The third conclusion based on the results of the internal factor test measured using the size of the organization did not show a significant effect. This means that the size of an organization in the sample cannot provide a guarantee that the performance of the

accounting information system in the organization has been running well. According to the researcher, this result is due to the size of the company, which is seen from the number of employees, does not affect the performance of the accounting information system. The wider the size of the employee's organization at work does not guarantee the higher the employee's career. This can happen because the company already has sufficient employees and is in accordance with the needs of the company.

The final conclusion based on the results of the internal test of factors assessed from the point of view of personal technical ability does not show any influence on the performance of accounting information systems. This means that whether or not the personal technical ability increases is not in line with the increase in the performance of the accounting information system because even though the personal technical ability is high, it is not supported by effective accounting information system technology and good control, it will not be in line. According to the researcher, this may occur because the experience or ability possessed by system users is still lacking in operating the Accounting Information System accounting information system, so that in an agency personal technical abilities do not affect the performance of the accounting information system.

CONCLUSION

The main purpose of this study is to examine the internal factors measured using the formalization of information system development, internal control systems, organizational size and personal technical capabilities and their influence on the performance of accounting information systems which are one of the important elements in the delivery of information for a company, especially banking. Rural Banks in Abiansemal Bali were used as the focus of the research and were represented by five Rural Banks. Observations were made by researchers by participating directly in order to obtain data to be studied both through interviews and documentation. The data tested were obtained from 40 respondents and the test results showed that the internal factors measured using the formalization of the development of information systems and internal control systems gave a significant and good influence on the performance of accounting information systems, while organizational size and personal technical ability did not show any effect on performance. accounting information system. This research can be used as literature in improving the performance of accounting information systems which is an important element in the delivery of information, especially in banking companies so that research development with related topics can be developed using different company coverage and also testing external factors.

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