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The Influence of User Involvement and Personal Technical Skills on the Performance of Accounting Information Systems with Work from Home as a Moderator Variable

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ABSTRACT

This research aims to analyze and demonstrate the influence of user involvement and personal technical skills on the performance of the Accounting Information System (AIS), with Work From Home (WFH) as a moderator variable. The study was conducted at the Financial and Development Supervisory Agency (BPKP) South Sulawesi Representative Office. The sampling technique employed was purposive sampling, and data collection was carried out through the distribution of questionnaires to respondents. Data analysis was conducted using Structural Equation Model Partial Least Square (SEM-PLS). The research findings revealed that user involvement and personal technical skills have a positive and significant impact on AIS performance. However, WFH does not have a significant effect or the ability to strengthen user involvement and personal technical skills in relation to AIS performance. The implications of this research underscore the necessity of user involvement during the development phase of accounting information systems. The study emphasizes the need for training to enhance the understanding and technical skills of accounting information system users.

Keywords: AIS Performance, Personal Technical Skills, User Involvement, Work From Home

INTRODUCTION

The development in information technology has prompted companies to leverage computer-based information systems that can expedite and facilitate information processing, allowing users to access information quickly and easily. According to Laudon and Laudon (2008), technically, an information system is described as a combination of several components that are interrelated in the collection, processing, storage, and distribution of information, serving as instruments for monitoring and decision-making within an organization. Mancini et al. (2013) suggest that Accounting Information System (AIS) is an organizational element designed to collect, categorize, process, analyze, and communicate financial information for external and internal decision-making. The results obtained from the accounting information system must adhere to established principles to ensure the reliability of the generated information. Al-Eqab and Adel (2013) state that for any company or organization, AIS plays a crucial role in supporting competitive capabilities and enhancing efficiency by presenting financial and accounting information to management. The Financial and Development Supervisory Agency (BPKP) is an internal government oversight agency responsible to the President. BPKP's main tasks include overseeing financial matters at the national or regional level and contributing to national development. The implementation of AIS at BPKP can facilitate the effective and efficient management of data, transforming it into quality information that aids both management and auditors in making informed decisions. Gustiyan (2014) asserts that information systems play a role in accounting as they are proposed to produce reliable, complete, timely, tested, and easily understandable information to facilitate user convenience. Evaluating user satisfaction with the system can reveal its performance, assessing both its strengths and weaknesses. Particularly in the COVID-19 pandemic era, which has led to the adoption of Work From Home (WFH) systems by organizations like BPKP in the South Sulawesi province, there is a need to evaluate AIS performance, considering the impact of the WFH system. The study reveals that factors such as user involvement and technical personal capabilities influence AIS performance. The term of personal technical skills refers to the user's capacity to correctly utilize the system, encompassing both software and hardware, to process data into reliable and quality information. Adequate technical capabilities can motivate users to operate the system effectively, resulting in higher AIS performance. Therefore, this research aims to determine whether user involvement and technical personal capabilities have an impact on AIS performance and whether the WFH system strengthens or weakens these influences.

LITERATURE REVIEW

In this subsection, the theories underlying the research are explained. These theories serve as the foundation for the argumentation in examining the research problem. The following theories are referenced in formulating hypotheses and constructing the conceptual framework.

Goal Setting Theory

The goal-setting theory is a form of motivational theory developed by Locke et al. (1970). This theory emphasizes the importance of the relationship between set goals and the resulting performance. The basic concept is that an individual who understands the goals expected by the organization will be influenced in their work behavior. In this study, the objective is the success of the Accounting Information System (AIS) in collecting, processing data, and generating useful information for its users. Based on the above description, where the goal-setting theory implies that an individual is committed to goals, in this research, user involvement and technical personal capabilities are expected to serve as commitments or strategies for users of AIS to achieve their objectives.

Accounting Information System (AIS)

According to Hall (2011), information systems are a set of formal procedures in which data is collected, processed into information, and distributed to users. Information systems are also categorized based on the information collection process, with automated information systems utilizing computers or machines in information management, while manual information systems do not involve machines or computers in information management. Wilkinson and Cerullo (1997) contends that if a system does not utilize computers, it cannot be considered a good information system. According to Romney et al. (2012) and Kepramareni et al. (2022), Accounting Information Systems (AIS) are systems that can be used in the collection, recording, storage, and processing of accounting data and other data to create information for decision-makers. AIS consist of several records, procedures, forms, and tools necessary for processing data obtained from business activities. The goal is to provide feedback in the form of reports needed by management to operate the company (Ernawatiningsih & Kepramareni, 2019).

AIS Performance

The success of an AIS is reflected in its performance assessment. A company will achieve higher performance when supported by a high-performance IS. Information emitted by a system is crucial, as it represents the output of the organization used by various parties in decision-making. The purpose of IS performance is to provide a representation of whether a system has operated in line with its objectives and produced results as needed. Performance also aims to evaluate development focusing on system maintenance, changes within specific periods, and documenting decisions in case of improvements (Artanaya & Yadnyana, 2016). A company that assesses IS performance to aid in evaluating IS success can add value to improving organizational performance. Utama and Suardhika (2014) state that AIS performance assessment is crucial, necessitating accurate evaluations of factors influencing AIS performance. Some factors that can affect AIS performance include user involvement and technical personal capabilities.

User Involvement

Users or users are an integral part that cannot be separated from the success of implementing a system or technology (Alchan et al., 2016, Ernawatiningsih & Arizona, 2023). User involvement in the system is useful to demonstrate personal involvement directly in the process of developing information systems, starting from planning, developing, to implementing information systems. The presence of user involvement is expected to enhance system acceptance by users, developing realistic expectations about the system's capabilities, providing a means for negotiation and problem resolution related to system design issues, and minimizing user reluctance to change in system development. In the process of developing an information system, user involvement is a component of the development stage that influences the final quality of the created AIS (Susanto, 2015). In the design of an information system, direct involvement of human resources as users can improve the quality of the system due to the alignment between the designed system and the needs of its users. The greater the role of system users in the development process, the higher the performance of the AIS will be.

Personal Technical Skills

According to Robbins and Coulter (2018), capability is an individual’s capacity to carry out tasks or responsibilities. Essentially, there are two factors of individual capability. Firstly, intellectual capability, which is necessary for performing various thinking, mental, reasoning, and problem-solving activities. Secondly, physical capability, which is required for carrying out activities based on stamina, strength, and physical characteristics. User capability in information systems refers to an individual's ability to execute information systems to complete tasks in their job responsibilities. According to

Suryawarman and Widhiyani (2012), personal technical skills is a capacity inherent in individuals obtained through experience, education, and training, resulting in an improvement in user satisfaction with the use of AIS. The ease with which system users can analyze, channel, and interpret data represents forms of an individual's personal technical skills in implementing systems within an organization.

Work From Home (WFH)

Work From Home (WFH) is currently recognized as an alternative work system to minimize the risk of COVID-19 transmission. WFH is not a new concept and has been a topic of consideration for years. The concept of WFH was initially introduced by Nilles in 1973, known as "telecommuting" or "telework" (Messenger & Gscwind, 2016). WFH has been interpreted using various terms over four decades, such as remote work, flexible workplace, telework, telecommuting, and e-working. These terms refer to employees' ability to work in a flexible workplace, primarily at home, using technology to perform work tasks. WFH is a term associated with remote working, specifically performing work outside the office (at home) that was previously done in the office. Thus, employees no longer physically interact with other coworkers. Some people are already familiar with the term WFH. Many startups, freelancers, and other large companies have implemented remote work or working from anywhere. However, negative impacts of the WFH system, as identified by Mustajab et al. (2020), include difficulties in distinguishing between office tasks and household chores, a decline in work motivation, increased costs (electricity and internet expenses), technical disruptions such as internet speed issues, and limited communication among colleagues.

Research Hypotheses

Hypotheses are provisional opinions that are intended to be tested, predicting findings in empirical data. In problem-solving, solutions are expected to be identified through hypothesis testing, confirming the anticipated relationships.

Relationship Between User Involvement and Performance of AIS

The goal-setting theory emphasizes the importance of the relationship between set goals and resulting performance. The basic concept is that an individual who understands the goals expected by the organization will influence their work behavior, indicating that an individual is committed to the goals. User involvement in an AIS is a form of user commitment to the intended goals, namely the success of AIS. The influence of user involvement on AIS performance, where direct user involvement leads to a positive acceptance of the implemented information system, is hypothesized as follows.

H1: User Involvement has a positive impact on AIS performance.

Relationship Between Personal Technical Skills and Performance of AIS

Based on the fundamental concept of goal-setting theory, an individual who understands the goals expected by the organization will influence their work behavior, suggesting individual commitment to goals. The understanding that a user has regarding the goals, namely the success of the AIS they use, prompts the user to commit to improving their technical personal capabilities to achieve those goals. A user finds it easier to accept the provided information system due to the influence of adequate technical personal capabilities. Therefore, it is expected that the higher the personal technical skills of a user in achieving AIS success, the higher the resulting AIS performance. The hypothesis is as follows.

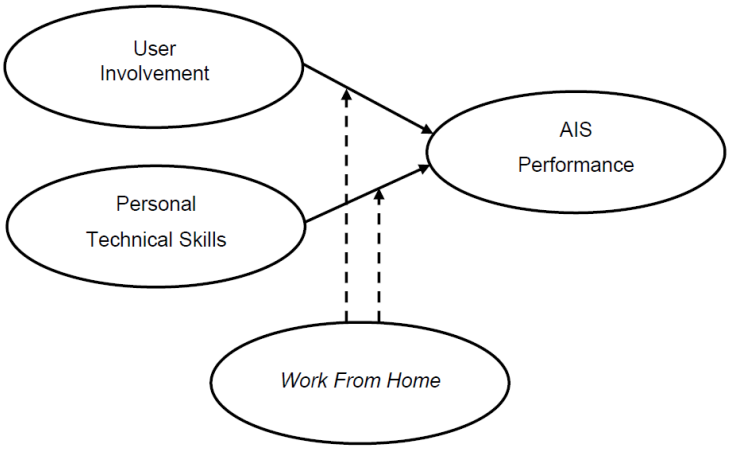
H2: Personal technical skills have a positive impact on AIS performance.

The Relationship Between User Involvement and Personal technical skills on AIS Performance with WFH as a Moderator Variable

Amid the COVID-19 pandemic, one policy implemented by companies to prevent the spread of the virus is the adoption of the WFH system, also known as remote work. Thus, whether prepared or not, companies continue to enforce the WFH system for their employees. This condition affects user involvement with the system and AIS performance, where employees who used to perform their tasks through the information system provided by the company must now work outside the company environment. The goal-setting theory suggests that an individual is committed to goals, and if an individual is committed to achieving their goals, that commitment will influence their actions and performance consequences. WFH is a form of organizational commitment to achieving its goals amid the COVID-19 pandemic. Employees or users of the AIS can still work and utilize the AIS effectively even outside the office (at home). From this formulation, the researcher concludes that WFH can influence the impact of user involvement and Personal technical skills on AIS performance. Hence, the following hypotheses are proposed.

H3: WFH strengthens the impact of user involvement on AIS performance.
H4: WFH strengthens the impact of Personal technical skills on AIS performance.

Figure 1. Theoretical Model



RESEARCH METHOD

This study adopts a survey research design with a quantitative approach. Sugiyono (2019) states that survey research is conducted to obtain data from a specific, natural (non-artificial) location, and researchers perform actions in data collection, such as distributing questionnaires, tests, systematic interviews, and others. The use of survey research aims to test and establish direct cause-and-effect relationships between variables influencing each other, where independent variables, including user involvement and personal technical skills, affect the dependent variable, which is AIS performance, and the moderating variable, work from home, which either exerts a strong or weak influence, meaning it does not impact the independent variable to the dependent variable. This research is conducted at the regional office of the Supreme Audit Agency (BPKP) in South Sulawesi province. The selection of the location is based on considerations that the research site is relevant to the studied problem and is influenced by the ease of obtaining data or information about the relevant institution.

The population in this study includes employees who use AIS at the regional office of BPKP in South Sulawesi province. The sample in this study includes employees who use AIS at the regional office of BPKP in South Sulawesi province and have experience working with the work-from-home system. Data analysis in this study uses Structural Equation Modeling (SEM) and data processing through the Partial Least Squares (PLS) approach, utilizing the SmartPLS 4.0 application, enabling effective processing of research problems.

RESULTS

This study is designed to analyze the influence of user involvement and personal technical skills on AIS performance, with work from home as a moderating variable. The research is conducted at the BPKP regional office in South Sulawesi province. BPKP was chosen as the research location because this institution has a primary role in the administration of government affairs, particularly in financial supervision at the national/regional level and national development. Therefore, the presence of BPKP can have a significant impact on the development of the financial sector and national/regional development. The purposive sampling method is used for sample selection, where samples are chosen based on predefined criteria in the previous section. This research employs a questionnaire as the research instrument, measured using a Likert scale. The user involvement variable (X1) comprises 5 indicator questions. The highest average score for this variable is found in indicators X1.1 and X1.5, with scores of 4.686, and the lowest average score is in indicator X1.3 with a score of 4.114. The lowest standard deviation for the variable is in indicators X1.1 and X1.4 with a value of 0.464, and the highest standard deviation is in indicator X1.3 with a value of 0.708. A low standard deviation indicates a narrow data distribution, meaning that most respondents provide consistent answers. The overall average score for the user involvement variable is 4.531, indicating that respondents tend to agree with statements in the questionnaire representing the influence of user involvement. The personal technical skills variable (X2) comprises 5 indicator questions. The highest average score for this variable is found in indicator X2.2, with a score of 4.686, and the lowest average score is in indicator X2.3 with a score of 4.057. The lowest standard deviation for the variable is in indicator X2.2 with a value of 0.464, and the highest standard deviation is in indicator X2.3 with a value of 0.674. A low standard deviation indicates a narrow data distribution, meaning that most respondents provide consistent answers. The overall average score for the personal technical skills variable is 4.532, indicating that respondents tend to agree with statements in the questionnaire representing the influence of personal technical skills. The AIS performance variable (Y) comprises 7 indicator questions. The highest average score for this variable is found in indicator Y2, with a score of 4.743, and the lowest average score is in indicators Y3 and Y6 with a score of 4.000. The lowest standard deviation for the variable is in indicator Y2 with a value of 0.437, and the highest standard deviation is in indicators Y3 and Y6 with a value of 0.632. A low standard deviation indicates a narrow data distribution, meaning that most respondents provide consistent answers. The overall average score for the AIS performance variable is 4.482, indicating that respondents tend to agree with statements in the questionnaire representing AIS performance.

Table 1. Descriptive Statistics Example (N =41)

Variable	N	Minimum	Maximum	Mean	Std. Deviation
User Involvement	41	1	5	4.531	0.464
Personal technical skills	41	1	5	4.532	0.674
Work From Home	41	1	5	4.224	0.498
AIS performance	41	1	5	4.482	0.475

Note: M = Mean, Std = Standard Deviation.

Measurement Model or Outer Model

In the convergence validity testing, a reflective measure is considered high if the loading factor is above 0.70, and the Average Variance Extracted (AVE) value must be above 0.5. Based on the test results in Appendix 4 of the convergence validity measurement model, it can be explained as follows: (1) The user involvement construct is measured by indicators X1.1 to X1.5. All indicators have loading factors above 0.70, and AVE values above 0.5, indicating that all indicators are considered valid; (2) The personal technical skills construct, X2, is measured by indicators X2.1 to X2.5. All indicators have loading factors above 0.70, and AVE values above 0.5, indicating the validity of all indicators; (3) The AIS performance construct, Y, is measured by indicators Y1 to Y7. All indicators have loading factors above 0.70, and AVE values above 0.5, indicating the validity of all indicators; and (4) The WFH construct, Z, is measured by indicators Z1 to Z6. All indicators have loading factors above 0.70, and AVE values above 0.5, confirming the validity of all indicators.

Based on the statements above, it is explained that all indicators in each variable have loading factors above 0.70 and AVE values above 0.5. Therefore, it can be concluded that all indicators in each variable meet good convergence validity or are valid in composing their variables.

Table 2. Outer Model

Variables	Outer Loadings
User involvement (X1.1)	0.921
User involvement (X1.2)	0.705
User involvement (X1.3)	0.812
User involvement (X1.4)	0.844
User involvement (X1.5)	0.845
Personal technical skills (X2.1)	0.794
Personal technical skills (X2.2)	0.837
Personal technical skills (X2.3)	0.824
Personal technical skills (X2.4)	0.746
Personal technical skills (X2.5)	0.727
AIS performance (Y1.1)	0.756
AIS performance (Y1.2)	0.876
AIS performance (Y1.3)	0.866
AIS performance (Y1.4)	0.733
AIS performance (Y1.5)	0.763
AIS performance (Y1.6)	0.793
AIS performance (Y1.7)	0.766
Work from home (Z1.1)	0.750
Work from home (Z1.2)	0.921
Work from home (Z1.3)	0.747
Work from home (Z1.4)	0.824
Work from home (Z1.5)	0.796
Work from home (Z1.6)	0.838

Composite Reliability

In testing composite reliability, a variable is considered credible or reliable if the composite reliability for each variable is above 0.7. Based on the test results in Appendix 4, it is explained that from the values of composite reliability, all variables have composite reliability values above 0.7.

Specifically, the values for user involvement variable are 0.916, technical personal capability variable is 0.890, AIS performance variable is 0.923, and WFH variable is 0.922. Therefore, it is concluded that all variables are credible or have good reliability for hypothesis testing.

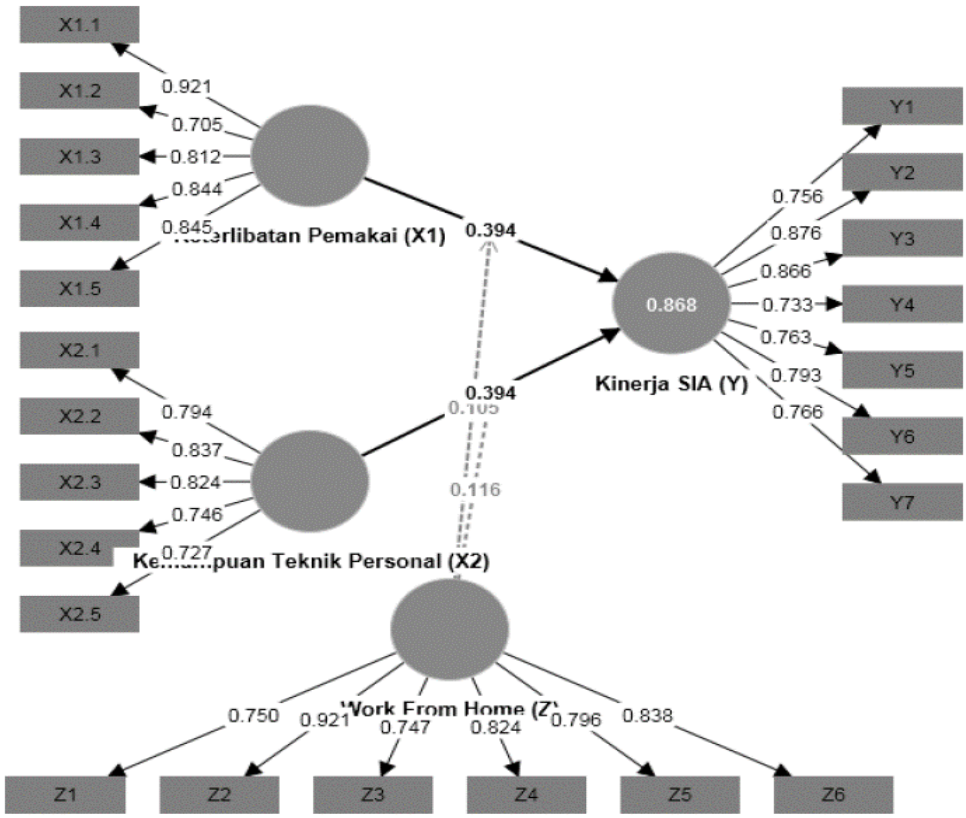
Table 3. Construct Reliability and Validity

Variable	Alpha	CR	AVE
User involvement	0.846	0.890	0.619
Personal technical skills	0.884	0.916	0.686
AIS performance	0.902	0.923	0.632
Work From Home (WFH)	0.904	0.922	0.664
Alpha = Alpha Cronbach, CR = Composite Reliability, AVE = Average Variance Extracted			

Hypothesis Testing

In hypothesis testing, this study employs the bootstrapping method and utilizes a one-tailed test, meaning that the t-table value in this research is 1.64. The path coefficient values, indicated by the t-statistic, must be above 1.64, with a hypothesis testing significance level (α) of 5%. If the generated t-statistic value is > the t-table value of 1.64, and the P-value is < 0.05, then Ha (alternative hypothesis) can be accepted, and Ho (null hypothesis) is rejected. Conversely, if the t-statistic value is < the t-table value of 1.64, and the P-value is > 0.05, then Ha is rejected, and Ho is accepted. In R-Square testing, if the R-Square result is above the value of 0.67 for the dependent variable in the structural model, it indicates a strong influence of the independent variable on the dependent variable. If the generated value is between 0.33-0.67, it falls into a moderate influence, and if it is between 0.19-0.33, it indicates a weak influence. Based on the testing results in Appendix 4, it is explained that from the R-square testing, the R-square value for the AIS performance variable is 0.868, which falls into the strong influence category. Therefore, it is concluded that the user involvement and technical personal capability variables can explain the AIS performance variable by 86.8%, with the remaining 13.2% beyond what is investigated in the study.

Figure 2. PLS Test Results Model Path



The testing of the first hypothesis was conducted to examine the influence of user involvement on AIS performance, as stated in the first hypothesis that user involvement has a positive effect on AIS performance. Based on the test results, the original sample value was 0.394, indicating a positive direction of the relationship between user involvement and AIS performance. The t-statistic value was 2.482, and the P-values were 0.007, meeting the criteria of t-statistic > 1.64 and P-values < 0.05. Based on these results, it is proven that user involvement has a positive and significant effect on AIS performance, thus the first hypothesis (H1) is accepted.

The testing of the second hypothesis was conducted to examine the influence of user involvement on AIS performance, as stated in the second hypothesis that technical personal capability has a positive effect on AIS performance. Based on the test results, the original sample value was 0.394, indicating a positive direction of the relationship between personal technical skills and AIS performance. The t-statistic value was 2.231, and the P-values were 0.013, meeting the criteria of t-statistic > 1.64 and P-values < 0.05. Based on these results, it is proven that personal technical skills have a positive and significant effect on AIS performance, thus the second hypothesis (H2) is accepted.

The testing of the third hypothesis was conducted to examine the influence of user involvement on AIS performance with WFH as a moderator variable, as stated in the third hypothesis that WFH strengthens the influence of user involvement on AIS performance. Based on the test results, the original sample value was 0.105, indicating a positive direction of the relationship between WFH and the influence of user involvement on AIS performance. The t-statistic value was 0.529, and the P-values were 0.298, not meeting the criteria of t-statistic > 1.64 and P-values < 0.05. Based on these results, it is not proven that WFH strengthens the influence of user involvement on AIS performance, so the third hypothesis (H3) cannot be accepted or rejected.

The testing of the fourth hypothesis was conducted to examine the influence of personal technical skills on AIS performance with WFH as a moderator variable, as stated in the fourth hypothesis that WFH strengthens the influence of personal technical skills on AIS performance. Based on the test results, the original sample value was 0.116, indicating a positive direction of the relationship between WFH and the influence of personal technical skills on AIS performance. The t-statistic value was 0.529, and the P-values were 0.276, not meeting the criteria of t-statistic > 1.64 and P-values < 0.05. Based on these results, it is not proven that WFH strengthens the influence of personal technical skills on AIS performance, so the fourth hypothesis (H4) cannot be accepted or rejected.

DISCUSSION

User Involvement on AIS Performance

Based on the results of statistical analysis and hypothesis testing, it is demonstrated that user involvement variable has a positive and significant impact on AIS performance. Therefore, these findings support the first hypothesis (H1) in this study. It can be concluded that higher user involvement in a system leads to higher AIS performance. This aligns with the implied goal-setting theory, emphasizing the importance of the relationship between set goals and the resulting performance. The theory suggests that an individual is committed to goals, and user involvement in AIS is a form of commitment to the desired objectives, namely, the success of AIS. AIS performance is an assessment of a company in the implementation of accounting information systems used to achieve its goals by providing useful and accurate accounting information. In this research conducted at the BPKP South Sulawesi representative office, the results indicate that user involvement factors have a positive and significant influence on AIS performance. This study is consistent with the findings of Diansari et al. (2020) and Diatmika & Widhiyani (2021), who discovered that user involvement has a positive impact on AIS performance.

Personal Technical Skills on AIS Performance

Based on the results of statistical analysis and hypothesis testing, it has been proven that the personal technical ability variable has a positive and significant impact on AIS performance. Thus, these results support the second hypothesis (H2) in this study. Consequently, it can be concluded that the higher the personal technical ability of system users, the higher the resulting AIS performance. This aligns with the implied goal-setting theory, where an individual who understands the goals expected by the organization will have their understanding influencing their work behavior. The theory suggests that an individual is committed to goals. The understanding that a user of AIS possesses regarding their goal, namely the success of the AIS they use, leads them to commit to improving their personal technical abilities to achieve their goal. Effective AIS performance can assist system users in completing tasks and responsibilities, thereby meeting the interests of all system users. In this research conducted at the BPKP South Sulawesi representative office, the results indicate that the factor of personal technical ability has a positive and significant influence on AIS performance. This study is in line with the findings of Permana (2020) as well as Antari et al. (2021), who discovered that personal technical ability has a positive impact on AIS performance.

User Involvement and Personal Technical Skills in AIS Performance with WFH as a Moderator Variable

Based on the results of statistical analysis and hypothesis testing, it is evident that the WFH variable does not exert a significant influence or moderate the impact of user involvement and personal technical skills on AIS performance. Thus, this does not support or reject the third hypothesis (H3) in this study. Consequently, it can be concluded that the implementation of the WFH system does not have a significant impact

on the relationship between user involvement and AIS performance. This indicates that even though employees at the BPKP South Sulawesi representative office work with the WFH system, there is no significant change or influence between their involvement as AIS users and personal technical ability on the resulting AIS performance. These results do not align with goal-setting theory, where the WFH system does not support or provide a significant influence on user involvement to achieve high AIS performance. The lack of alignment with goal-setting theory is likely due to the negative impacts of the WFH system, as suggested by Mustajab et al. (2020), including difficulties in dividing tasks between office and home work, a decrease in work motivation, increased costs (electricity and internet expenses), technical disruptions such as internet speed issues, and limited communication among colleagues. This study is supported by research conducted by Vyas and Butakhieo (2021), who argue that WFH has not proven to enhance work-life balance for majority of the workforce and has not proven to be the best option for most workers.

CONCLUSION

This study aims to analyze and demonstrate the impact of user involvement and personal technical skills on AIS performance with WFH serving as a moderating variable. Based on the research findings, the conclusions can be summarized as follows: (1) User involvement has a positive and significant effect on AIS performance. This explains that the higher the influence of user involvement in a system, the higher and better the resulting AIS performance; (2) Personal technical skills have a positive and significant effect on AIS performance. This clarifies that the higher the influence of a user's personal technical skills in a system, the higher and better the resulting AIS performance; (3) The WFH system does not significantly affect or moderate the impact of user involvement on AIS performance. This indicates that the influence of user involvement on AIS performance cannot be strengthened by the WFH system implemented in the institution; and (4) The WFH system does not significantly affect or moderate the impact of personal technical ability on AIS performance. This explains that the influence of personal technical ability on AIS performance cannot be strengthened by the WFH system implemented in the company. The implications of this research indicate the importance of user involvement in the resulting AIS performance, emphasizing the need for user involvement in the AIS development phase, as well as the importance of the technical skills possessed by a system user in AIS performance, requiring training to enhance understanding and technical capabilities of AIS users. Recommendations for future research include expanding the study population to obtain a larger sample size for stronger analytical results.

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DECLARATION OF CONFLICTING INTERESTS
The authors declared no potential conflicts of interest.

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