

Accounting Information System Performance Problems in Regional Drinking Water Companies in Denpasar City

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Accounting information systems (AIS) are performing better as information technology advances. The aim of the written research is test and obtain empirical evidence whether complexity in information technology, support for top management, formalization of system development, user involvement, as well as training and education programs influence the performance of the accounting information system in Regional Drinking Water Companies Denpasar City. The population of this study consisted of all 296 employees. This research used a purposive sampling method by selecting 71 people. Multiple linear regression is an analytical method for testing hypotheses. Research findings show that formalization of system development and user involvement have a positive effect on AIS performance. However, the sophistication of information technology, top management support, and training and education programs have no effect on the performance of accounting information systems. It is hoped that written research can improve the performance of employees using accounting information systems, therefore increasing the performance of information systems in accounting at Regional Drinking Water Companies Denpasar City.

Keywords: Accounting Information System Performance, Sophistication of Information Technology, Top Management Support, Formalization of System Development, User Involvement, Training and Education Programs.

INTRODUCTION

The Regional Drinking Water Company (PDAM) is a regionally owned clean water producing company with the vision and mission of providing drinking water for the community. PDAM is responsible for developing and managing clean water distribution systems, as well as providing affordable services for all customers. As a drinking water company, PDAM is also responsible for daily operations, operational planning, project preparation and implementation, as well as negotiations with large private parties in developing community services.

An accounting information system (AIS) is "a network of interconnected components that collect, design, store, and distribute data for monitoring, coordination, analysis, and decision making. Accounting information systems (AIS) increase their efficiency as technology advances. Every company is subject to a system that regulates the entire accounting process in order to produce output that can be used to provide information to interested parties. The Regional Drinking Water Company (PDAM) uses an accounting information system to produce accurate and precise financial data for internal and external decision making."

Information technology sophistication refers to the use of certain technologies to complete a task. The more sophisticated technology is, the greater its ability to help human workers. This can be seen from the speed and performance of data processing which is increasing along with technological advances. Maharani, et al. (2022) and Wiyoga, et al. (2022) "argue that the sophistication of information technology has a positive influence on the performance of accounting information systems." Handoko et al. (2020) and Jyoti (2021) "argue that the sophistication of information technology has no effect on the performance of the accounting system."

Top management is tasked with issuing general guidelines for operating information systems. The level of management support for an organization's information system can have a significant impact on business success in the information system. Kurnia (2020) and Wiyoga et al. (2022) "argue that top management support has a positive influence on the performance of accounting information systems." Meanwhile, according to Fatimah (2021) and Pratiwi et al. (2021), "top management support has no effect on the performance of accounting information systems."

Formalization of system development refers to tasks that are documented and controlled systematically throughout the system development process and have an impact on the successful implementation of an information system. Design and procedures are needed in system development to ensure that the activities carried out do not occur. Research by Wulandari (2022) and Suryanti (2022) "argues that the formalization of system development has a positive influence on an accounting information system. Meanwhile, Sutariani et al. (2022), concluded that the formalization of system development does not affect the performance of an accounting information system.

User involvement in the development of an accounting information system is user activity at the proposal stage of developing an accounting information system aimed at solving problems encountered while using the system. Research by Sutra, et al (2022) and Kurnia (2020) argue that user involvement has a positive effect on the performance of an accounting information system. Jyoti (2021) and Sutariani et al. (2022) found that user involvement had no influence on the performance of an accounting information system. Training and education programs are programs to provide or improve the skills or understanding of system users through training and experience with the system, thereby increasing satisfaction with the accounting information system. Research by Yulianita (2022) and Indrayani (2022) "argues that training and education programs have a positive influence on the performance of an accounting information system. However, Vistarini (2019) and Jyoti (2021) concluded that user training and education has no influence on performance in accounting information systems.

This research aims to test and collect empirical evidence whether sophistication in information technology, support from top management, formalization of system development, user involvement, as well as training and education programs have an impact on the performance of PDAM Denpasar's accounting system. This research is intended to provide theoretical benefits for academics as a reference for further research in studying and developing related factors that influence the performance of Accounting Information Systems, as well as providing information and knowledge for company management as consideration in developing AIS to obtain accurate information, relevant and timely.

LITERATURE REVIEW

TAM theory (Technology Acceptance Model)

Davis was the first to introduce the TAM theory (1986). This theory is based on the Theory of Reasoned Action, or TRA by Ajzen and Fishbein (1980). The Technology Acceptance Model (TAM) theory is a widely accepted theory of the use of information technology and is often used to describe how people interact with technology. TAM theory based on psychological theory describes information technology user behavior in terms of the relationship between beliefs, intentions, attitudes and user behavior (Ernawatiningsih and Kepramareni, 2019).

RESEARCH METHOD

This research was carried out at PDAM Denpasar City located Jalan Ahmad Yani No. 98, Dauh Puri Kaja, North Denpasar, Denpasar City, Bali. The research object involves PDAM Denpasar City employees who use accounting information systems, by measuring the performance of accounting information systems, sophistication of information technology, top management support, formalization of system development, user involvement, training and education programs. The population focused on this research is all PDAM Denpasar City employees, totaling 296 employees. The sample selection was carried out using the Purposive Sampling method, where the number of samples taken was 71 people.

Information technology can run effectively if members in the organization can use technology well. The more sophisticated a technology is, the greater its capacity to help with work. The indicators used by researchers in examining the sophistication of information technology use questionnaire indicators from (Nariswari, 2022): a) Technological sophistication, b) Information sophistication, and c) Functional sophistication.

The level of support provided by top management is a very important factor in determining the success of all activities related to information systems. The more support provided by top management, the better the performance of the company's accounting information system. The indicators used by researchers in examining top management support use questionnaire indicators from (Rahadi, 2019): a) Level of ability and b) Top management involvement.

The formalization process of system development has the potential to influence the successful implementation of accounting information systems in business. The higher the level of formalization in system development, the performance of the accounting information system will increase. The indicators used by researchers in researching the formalization of system development use questionnaire indicators from (Laksmi, 2020): a) Standardization of report results and introductions, and b) Socialization of system development as a benchmark.

User involvement is user participation in the development of information systems. The more frequent involvement in system development, the greater the performance of the company's information system. The indicators used by researchers were questionnaire indicators from (Laksmi, 2020): a) Faster completion of work, b) Increased work abilities, c) Easier to master AIS, d) Faster in presenting reports and e) able to improve performance.

Training and education programs are an effort to develop skills and understanding of human resources so as to increase productivity at work. The more frequently training and education programs are held, the better the performance of the accounting information system. The indicators used by researchers in researching education and training programs use questionnaire indicators from (Laksmi, 2020): a) Increasing practical skills, b) Increasing knowledge of information systems theory, c) Speeding up system work completion, d) Reducing information system work errors, and e) Supporting success in achieving performance.

The performance of an accounting information system is the quality of the work results of a person's ability in an activity. The indicators used by researchers in examining the performance of accounting information systems use questionnaire indicators from (Laksmi, 2020): a) Up to Date, b) Easy to understand and use, c) Always provide the required information.

d) Increase job satisfaction, and e) Effective and efficient

Data collection was carried out in a questionnaire distributed to all samples according to the previously determined number. The Likert scale is used to measure variables, where "point 1" shows the criteria namely Strongly Disagree (STS), "point 2" for the criteria namely Disagree (TS), "point 3" for the criteria namely Disagree (KS)," point 4" on the criteria, namely Agree (S), and "point 5" on the criteria, namely Strongly Agree (SS).

The tests carried out in this research used multiple linear regression analysis techniques and were tested with a significance level of 0.05. The multiple regression analysis equation is as follows:

$$KSIA = \alpha + \beta_1 KTI + \beta_2 DMP + \beta_3 FPS + \beta_4 KP + \beta_5 PPP + e \dots \dots \dots (1)$$

RESULTS

Results of Multiple Linear Regression Analysis

Table 1
Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.377	.650		.580	.564
KTI	-.203	.155	-.048	-.1.311	.194
DMP	.033	.097	.023	.339	.736
FPS	.420	.110	.418	3.820	<.001
KP	.476	.107	.481	4.451	<.001
PPP	.167	.187	.062	.894	.375

Source: Processed Data (2024)

In the table it is written that the equation is interpreted as:

$$KSIA = 0,377 - 0,203 KTI + 0,033 DMP + 0,420 FPS + 0,476 KP + 0,167 PPP$$

Model Fit Test Results (F Statistical Test)

Table 2
Model Fit Test Result

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.041	5	1.808	138.100	<.001 ^b
	Residual	.851	65	.013		
	Total	9.892	70			

a. Dependent Variable: KSIA

b. Predictors: (Constant), PPP, KTI, DMP, KP, FPS

Source: Processed Data (2024)

According to (Ghozali, 2021:148) "If $F \leq \alpha$ (alpha) 0.05 then the regression model is suitable for use. "The results of an F test show that the model in the study is worthy of further testing, with a value of 138.100 and 0,01 of <0,05.

Coefficient of Determination Test Results (Adjusted R²)

Table 3
Coefficient of Determination Test Results
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.956 ^a	.914	.907	.11443

a. Predictors: (Constant), PPP, KTI, DMP, KP, FPS

b. Dependent Variable: KSIA

Source: Processed Data (2024)

test results show the Adjusted R Square value of 0.907 means that 90.7% of the variables of accounting information system performance can be explain the AIS performance.

Hypothesis Test Results (t Test)

t test results are as follows:

1. Information technology sophistication variable (KTI). The regression coefficient is - 0.203, t-statistic of 1.311, and a significance level of 0.194 > 0.05. H1 is rejected.
2. The management support variable (DMP). The regression coefficient is 0.033, a t-statistical value of 0.339, and a significance level of 0.736 > 0.05. H2 is rejected.
3. System development formalization (FPS) variable. The regression coefficient is 0.420, the t statistic is 3.820, and the significance level is <0.001, namely <0.05. H3 is accepted.
4. User involvement variable (KP) The regression coefficient is 0.476 with a t-statistic of 4.451 and a significance level of <0.001, namely <0.05. H4 is accepted.
5. Education and training program (PPP) variable with a regression coefficient value of 0.167, a t statistic value of 0.894 and a significance level of 0.375 > 0.05. H5 is rejected.

DISCUSSION

The Influence of Sophisticated Information Technology on the Performance of Accounting Information Systems in PDAM Denpasar City

The sophistication of information technology does not affect the performance of the accounting information system at PDAM Denpasar City. The results of the research show that whether information technology is sophisticated or not, there is no influence on the performance of an accounting information system in PDAM Denpasar City. This is because the employees at PDAM Denpasar City have sufficient experience in information technology. This experience is considered very important and mandatory, considering that information technology continues to develop and become increasingly complex. Through experience in using information technology, employees can understand and utilize this technology more effectively and efficiently, so that the performance of an accounting information system at PDAM Denpasar City is maintained. The results of this research are in line with research conducted by Handoko, et al (2020), Jyoti (2021) and Arikaya, et al (2023), Pradnyawati, et al. (2024) stating that the sophistication of technology has no influence on the performance of an accounting information system.

The Influence of Top Management Support on the Performance of the Accounting Information System at PDAM Denpasar City

Support from top management has no effect on the performance of an accounting information system at PDAM Denpasar City. The results of this study show that high or low levels of support from top management have no influence on the performance of information systems in accounting. This is because employees at PDAM Denpasar City have a high level of work discipline and initiative in carrying out their duties. For employees, the level of work discipline plays a role in creating a positive work environment, thereby increasing work morale and carrying out tasks assigned by managers continues to run well. Apart from that, high initiative is also very important because it helps employees find new methods to increase company efficiency and productivity, so that tasks given by managers can be completed on time. Therefore, whether or not there is support from top management has no effect on the performance of an accounting information system. The results of the research are in line with research carried out by Ambarsari (2019), Pratiwi, et al (2021), Pramesti, et al (2024) and Fatimah (2021) who stated that support from top management has no effect on performance in accounting information systems.

The Effect of Formalization of System Development on the Performance of the Accounting Information System at PDAM Denpasar City

Formalization in system development improves the performance of the Denpasar City PDAM accounting information system. This means that the more frequently the formalization of system development is carried out at PDAM Denpasar City, which includes the introduction or notification of the steps in the development process of a system which are recorded in a structured and active manner, the better the performance of the accounting information system. Efficient incorporation of computer-based information system controls into current system development increases user satisfaction with standard systems. The results of this research are in line with research carried out by Maharani, et al (2022), Bintan, et al (2023), Cahyani, et al (2023) which states that the formalization of system development has a positive influence on

performance in accounting information systems.

The Influence of User Involvement on the Performance of the Accounting Information System at PDAM Denpasar City

User involvement increases the performance of an information system in Denpasar City PDAM accounting. Reviewing this research, Denpasar City PDAM employees are actively involved in developing information systems. This participation increases Denpasar City PDAM employees' understanding of their needs. Employees will feel more responsible for the system if they have the opportunity to contribute to its development. In this way, it is hoped that the performance of the information system at PDAM Denpasar City will increase. Consistent research results in research conducted by Pratiwi, et al (2021), Agnesia, et al (2021) and Semarajana, et al (2022) state that user involvement has a positive influence on the performance of an accounting information system.

The Influence of Education and Training Programs on the Performance of Accounting Information Systems at PDAM Denpasar City

Education and training programs do not have an impact on the performance of the PDAM Denpasar City accounting information system. This research shows that whether or not education and training programs are held regularly does not affect the performance of an accounting information system at PDAM Denpasar City. This is because the system is user friendly and equipped with an information system user guide, ensuring that Denpasar City PDAM employees do not experience difficulties in the system and continue to provide accurate and up-to-date information. Apart from that, with advances in information technology, many digital media such as YouTube and e-books can help employees increase their knowledge and understanding of the information systems used. The research results are consistent with research by Vistarini (2019), Jyoti (2021), and Mahoni et al. (2022) who found that education and training programs had no effect on the performance of an accounting information system.

CONCLUSION

This research aims to identify factors that influence system performance on PDAM Denpasar City accounting information. The research sample consisted of 71 users of the computer-based PDAM Denpasar City accounting information system. Multiple linear regression is used to analyze data. Reviewing the results of data analysis, the research results were concluded:

1. The sophistication of information technology has no influence on the performance of the PDAM Denpasar City accounting information system.
2. Support from top management has no influence on the performance of the PDAM Denpasar City accounting information system.
3. Formalization of system development has a positive influence on the performance of the Denpasar City PDAM accounting information system.
4. User involvement has a positive influence on the performance of the Denpasar City PDAM accounting information system.
5. Education and training programs have no influence on the performance of the Denpasar City PDAM accounting information system.

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DECLARATION OF CONFLICTING INTERESTS

I have no declare under financial, general, and institutional competing interests.

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