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The Effect of Accounting Information System, Information Technology on Accounting Staffs Performance

Accounting Information System, Information Technology and Accounting Employee Performance

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Abstract

In the industrial era and in the context of the COVID-19 pandemic, today's business community requires accounting professionals with information technology skills and a good understanding of computer applications. This study investigates the effect of application, utilization, and trust of accounting information system toward the accounting staff performance. The sample was taken from the population of 210 medium and large scale manufacturing companies in Semarang City on the year of 2020. The survey was conducted to collect the data from the selected sample. In order to satisfy the objectives of the study, a multiple regression analysis was held. The results of this study shows that the trust of information accounting systems technology and information technology have a positive effect on the accounting staffs performance. performance of accounting employees. Meanwhile the application of accounting information systems, the use of accounting information systems, and the effectiveness of accounting information systems do not affect the performance of the accounting staff employees.

Keywords: Accounting Information System, Information Technology, Accounting staff Performance

Abstrak

Di era industri dan ditambah dengan pandemi covid, lingkungan bisnis saat ini menuntut profesional akuntansi yang kompeten di bidang teknologi informasi dan memiliki pemahaman yang baik tentang aplikasi komputer. Penelitian ini bertujuan untuk mengetahui pengaruh penerapan sistem informasi akuntansi, penggunaan sistem informasi akuntansi, efektivitas sistem informasi akuntansi, kepercayaan pada sistem informasi akuntansi dan teknologi informasi terhadap kinerja pegawai bagian akuntansi. Populasi penelitian ini adalah manajer akuntansi pada industri manufaktur di Kota

Semarang. Populasi dalam penelitian ini ada 210 perusahaan manufaktur skala menengah dan besar di Kota Semarang, berdasar data dari Disperindag tahun 2020. Sejumlah 210 kuesioner dikirim ke pegawai bagian akuntansi, 84 kuesioner dikembalikan dan 72 kuesioner dapat diproses. Teknik pengumpulan data dalam penelitian ini menggunakan metode angket dan teknik analisis data menggunakan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa kepercayaan teknologi sistem informasi akuntansi dan teknologi informasi berpengaruh positif terhadap kinerja pegawai bagian akuntansi. Penerapan sistem informasi akuntansi, penggunaan sistem informasi akuntansi, dan efektivitas sistem informasi akuntansi tidak berpengaruh terhadap kinerja pegawai bagian akuntansi.

Kata Kunci: Sistem Informasi Akuntansi, ; Teknologi Informasi; Kinerja Karyawan Akuntansi

Abstrak

Di era industri dan dalam konteks pandemic covid 19, lingkungan bisnis menuntut kompetensi para profesional akuntansi di bidang teknologi informasi dan memahami aplikasinya dengan piranti komputer. Tujuan penelitian ini adalah mengetahui pengaruh penerapan sistem informasi akuntansi, penggunaan sistem informasi akuntansi, efektivitas sistem informasi akuntansi, kepercayaan pada sistem informasi akuntansi dan teknologi informasi terhadap kinerja pegawai bagian akuntansi. Sampel penelitian diambil dari 210 manajer akuntansi perusahaan manufaktur skala menengah dan besar di Kota Semarang. Pemerolehan data menggunakan kuesioner dan selanjutnya dianalisis dengan regresi linier berganda. Hasil penelitian menunjukkan bahwa kepercayaan pada teknologi sistem informasi akuntansi dan teknologi informasi berpengaruh positif terhadap kinerja pegawai bagian akuntansi. Penerapan sistem informasi akuntansi, penggunaan sistem informasi akuntansi, dan efektivitas sistem informasi akuntansi tidak berpengaruh terhadap kinerja pegawai bagian akuntansi.

Kata Kunci: Sistem Informasi Akuntansi, Teknologi Informasi, Kinerja karyawan Akuntansi

1. INTRODUCTION

The role of technology has increased along with the emergence of the industrial era. It also replaces the human role, especially during the covid 19 pandemic due to the work termination of industrial human resources. The efficiency and productivity are becoming increasingly dependent on technology and information systems which are at the same time have to be mastered by the staff to increase their performance.

Employee performance shows the work targets achieved by employees which are related to quality, quantity, and time (Cherrington, 1994; Johnson, Khurana, & Reynolds, 2002; Schermerhorn, Jr, Hunt, Osborn, & Uhl-Bien, 2009). Accounting staff performance can be measured by the achievement of work targets in preparing financial reports on a timely basis. Optimal performance will be realized if the organization has highly motivated and competent employees with respect to their work and a conducive environment that allows them to work optimally (Gong, Huang, & Farh, 2009; Huang, 2019; Jogiyanto, 2007; Robbins & Judge, 2013). Investor Daily Indonesia reports that more than half (55%) of companies in Asia Pacific are dissatisfied with their human resource technology platforms. Employees on the one hand are important

assets for the company, many things need to be considered related to improving its performance (Siagian., 2001). Performance can be interpreted as a person's level of success in carrying out their duties compared to the

previous period. Factors that can affect performance are competence, technology/machine, method/system (Edison, 2018). Accounting information system is one of information technology developed in accounting fields. The advances in information technology can be used to process financial data so that required information can be obtained quickly (Bodnar & Hopwood, 2003; Halim, 1994). An accounting information system is a system that collects, records, and processes financial data and non-financial data related to financial transactions to produce information for decision making (Ardana & Lukman, 2017; Roberts & Scapens, 1985; Trigo, Belfo, & Estébanez, 2016). To increase the quality of decision, a qualified accounting information system and information technology can give reliable and timely information, such as financial reports. Technology and accounting information systems are considered in the application, utilization, effectiveness, trust by users in order to maximize user performance (Collins & DeAngelo, 1990; Dewi & Bagus, 2017; Fathema, Shannon, & Ross, 2015; Krisiani & Dewi, 2013; Romey & Steinbart., 2012; Trigo et al., 2016). Accounting information systems and information technology have an important role for organizations in the fields of services, trade, and manufacturing. The author chooses manufacturing companies because manufacturing companies thrive and compete in innovation and the principle of zero defect. A good accounting information system helps every work process to be controlled through a good system for making reports on production, inventory, sales, finance, and other reports with zero defects. Data from the Ministry of Industry of the Republic of Indonesia states that the national manufacturing industry is showing an increasingly aggressive performance, with increased expansion and employment. Referring to the data from the ministry of industry, during the period 2014-2017 the number of medium and medium industrial business units increased from 1,288 business units to 4,433 business units until the second quarter of 2017 (Disperin Kota Semarang, 2019; Kemenperin, 2019). The success of information systems and technology is also determined by the human factor. Based on the previous argument, we'll find the factors that influence employee performance, particularly in the accounting department, namely the application of accounting information systems, the use of accounting information systems, the effectiveness of accounting information systems, the trust in accounting information system technology, and technology. The population of the study was defined in Semarang city. Based on the Central Bureau of Statistics data, Semarang City is the area with the most number of industry compared to other regencies/cities(BPS, 2019; Disperin Kota Semarang, 2019).

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Technology Acceptance Model

TAM is investigating about how the information system or technology is accepted by the user. This research is using component of TAM to investigate the employee performance. Technology Acceptance Model (TAM) is a theory developed by Davis (1989). Technology acceptance model (TAM) is an information technology system acceptance model that will be used by users. Davis uses TRA (Theory of Reasoned Action) as his grand theory but does not accommodate all components of the TRA theory. Davis only uses the "Belief" and "Attitude" components, then in TAM adds two main constructs, namely usefulness and ease of use of information technology (ease to use). The TAM model argues that individual acceptance of information technology systems is determined by these two constructs. System users will use the system if the system is useful, whether the system is easy to use or not easy to use. The system that is difficult to use will still be used if the user feels that the system is still useful. TAM is intended for the use of technology, then the behavior (behavior) in TAM is intended as behavior using technology (Fathema et al., 2015; Fatmawati, 2015; Grande, Estebanez, & Colomina, 2011; Jogiyanto, 2007; Lukiman & Lestianto, 2016).

TAM research has been carried out a lot, and the TAM model in more detail describes the acceptance of technology with certain dimensions that can affect the ease of acceptance of information technology by users. Thus, it can be understood that the reactions and perceptions of IT users will influence their attitudes in accepting information technology. The TAM model which has been widely used in research will be used by researchers in this study by taking two perceptual constructs, namely perceived usefulness and ease of use. Researcher used the TAM theory as the basis for research because it explains the benefits obtained from the use of accounting information systems and the ease of use of accounting information systems that can affect the intentions or behavior shown by the user or employee concerned and the level of employee confidence in using the information system (Bao, Xiong, Hu, & Kibelloh, 2013; Fathema et al., 2015; Fatmawati, 2015; Lin, Fofanah, & Liang, 2011; Tan, 2012).

Application of Accounting Information Systems and Accounting Staffs Performance

Accounting information system is a human resource and capital in an organization in charge of preparing information financial statements and also information obtained from the collection and transaction processing (Bodnar & Hopwood, 2003; Grande et al., 2011; Putu, Ernawatiningsih, & Kepramareni, 2019; Romey & Steinbart., 2012; Shagari, Abdullah, & Saat, 2017; Suratini, Sinarwati, & Atmadja, 2015). Usability aspect of an accounting information system is the application, use, effectiveness and belief in systems (Grande et al., 2011; Petratos & Faccia, 2019; Petter, DeLone, & McLean, 2008; Trigo et al., 2016). As a system, information system accounting also applies a general system model consisting of input, processes, and outputs.

The input of an accounting information system is a transaction finances of a business entity. Then the data is processed into the output is presented in the form of a report. Accounting information system output is an accounting report. Data processing with the help of computers can be more easy and the demands of information needs can be met immediately. Therefore, the application of an Accounting Information System is the use of an accounting system computer-based that be used easily and can fulfill needs (Davis, 1989; Halim, 1994; Halim, Bawono, & Sudibyo, 2014). It can be concluded the application of Accounting Information System is the use of an accounting system based on computer that be used easily and meet the needs. Meeting the needs means that users of accounting information systems can perform well. Performance is something that is visible, namely individuals are relevant to organizational goals (Campbell, Peters, Peters, & (eds), 1988). Good performance is one of the organizational goals in achieving high work productivity. The achievement of good performance cannot be separated from the quality of good resources that can meet the needs and support the progress of the organization. organization.

There are several research results regarding the effect of the application of accounting information systems on the performance of employees in the accounting department. Some of studies are in line with the research of Lukiman and Lestarianto (2016) which shows that the application of accounting information systems has no effect on the performance of accounting staffs (Dewett & Jones, 2001). The results of this study also showed that the application of accounting information systems had an effect on the performance of accounting employees (Davis, 1989; Dewi & Bagus, 2017; Grande et al., 2011; Lee & Fisher, 2007). Research hypothesis based on the results of the research which are still different, a hypothesis is formulated;

H_1 = The application of accounting information systems has a significant positive effect on the performance of accounting employee in Semarang manufacturing companies in Semarang City.

H1 : There is a positive and significant effect of the application of AIS on accounting staffs performance in manufacturing companies in Semarang City.

The Use of Accounting Information Systems and Accounting Staffs Performance

One element of the usefulness of the Accounting Information System is its utilization. The utility of a system also depends on the user. Whether a system is considered by users to be better than other systems, which provides better benefits is one of the determinants of the success of the system, including accounting information systems. Usefulness in the Technology Acceptance Model (TAM) or information technology benefits is the expected impact of information technology users in carrying out their duties (Davis, Bagozzi, & Warshaw, 1989; Kluemper, Davison, Cao, & Wu, 2015). Utilization of accounting information systems in the company must be done properly such as developing and maintaining the system regularly so that the system used can be well integrated so as to provide benefits for accounting employees in completing their work quickly and accurately so as to improve their performance. However, the research results are not in line with this theory, statistical results say that the use of Accounting Information Systems has no effect on the performance of the accounting department employees. This happens because the information system has not been well integrated. For this reason, companies need to carry out regular evaluations to improve system deficiencies within the company so that the system can be well integrated and can be utilized by users, especially accounting employees to produce reports that are useful for decision making so that the accounting department employee performance will be assessed as good as well. The research results for this variable are still different. Research shows that the use of accounting information systems has no effect on employee performance in the accounting department (Nasir & Oktari, 2011). Meanwhile, the results of this study are inconsistent, which shows that the use of accounting information systems has an effect on the performance of accounting employees (Davis, 1989; Fathema et al., 2015; Grande et al., 2011; Lukiman & Lestarianto, 2016; Petter et al., 2008). From the research results that are still different, the following hypotheses are formulated:

H₂ = There is a positive and significant effect of the use of accounting information systems on accounting staff performance in manufacturing companies Semarang City

Effectiveness of Accounting Information Systems and Accounting Staffs Performance

Ease of using information systems in Technology Acceptance Model (TAM) is a level where a person believes that using the system can reduce one's effort in doing their jobs (Davis, 1989; Fathema et al., 2015). An effective Accounting Information System will provide convenience in the use of system. It will have a positive impact on employees in the processing of financial transactions to produce quality financial reports. Many studies show that are not in line with the theory. It may occur that employees feel the system is only a means to generate reports for their respective work units and only provides benefits for the organization, not for the them. For this reason, the company should evaluate the performance of the system on a regular basis so that it can be used correctly and quickly in producing financial reports by the company.

The results of this study are still different. Some research findings show that the effectiveness of accounting information systems has no effect on the performance of accounting employees (Dewi & Bagus, 2017; Krisiani & Dewi, 2013; Petter et al., 2008; Petter & McLean, 2009; Staples & Seddon, 2004). The other results show that the effectiveness of accounting information systems affects the performance of accounting employees (Davis, 1989; Davis, Bagozzi, & Warshaw, 1989; Fathema et al., 2015). With the results of this study, a hypothesis is formulated;

H3: There is a positive and significant effect of the effectiveness of accounting information systems on accounting staffs performance in manufacturing companies Semarang City.

Trust in Accounting Information Systems and Accounting Staffs Performance

Trust in the Technology Acceptance Model (TAM) is defined as the user's or accounting staff's belief that the use of information systems will improve their performance (Petter et al., 2008; Petter & McLean, 2009). User or employee trust will provide a high evaluation value of the system. It is believed that can meet the needs of their duties. So employees believe that the use of technology can help provide accurate information to make management decisions. The employees will be more use the technology well.

In order to increase employee trust in accounting information system, companies need to carry out routine maintenance and development of technology. System maintenance and system development are important so that the system always follows the necessary development. The development of technology can be used to assist employees in completing work properly. So that employees can be more productive and creative in using information systems and technology, they need training. Trust and confidence in using information systems will increase productivity and creativity, so that their performance will increase.

The previous research results of this study are different. Some research show trust in information system technology affects the performance of accounting employees (Fathema et al., 2015; Lukiman & Lestariato, 2016). The other results shows trust in information system technology has no effect on the performance of accounting employees (Alsaghier, Ford, Nguyen, & Hexel, 2009; Fatmawati, 2015).

H4: There is a positive and significant effect of trust in accounting information system technology on accounting staff performance in manufacturing companies Semarang City

H₄ = Trust in accounting information system technology has a significant positive effect on the performance of accounting employee in manufacturing companies in Semarang City

Information Technology and Employee Accounting Staffs Performance

Model Technology Acceptance Model (TAM) is a model of acceptance of information technology systems used by users (Alsaghier et al., 2009; Davis et al., 1989; Fathema et al., 2015; Fatmawati, 2015). This technology supports information systems run by companies in carrying out their operational activities. The technology is expected to assist in processing an information. Accounting staffs use the information technology that supports information systems to produce the financial statements that can be used by management to make decisions.

The process of communicating information to other people or to other locations is also important to maintain the technology. The technology maintenance is important so that the system always follows the development of needs. To expedite the work process, the company must maintain and develop the system to make it more useful.

Many research results that information technology affects the performance of accounting employees (Grande et al., 2011; Lukiman & Lestariato, 2016). The other results of this study are show that information technology has no effect on the performance of accounting staffs (Abu-Musa, 2009; Dewi & Bagus, 2017). That way employees feel helped by the information technology so that the performance of the accounting department employees will increasingly. They believe in existing technology and their performance will increase.

H5: There is a positive and significant effect pf information technology

on accounting staff performance in manufacturing companies Semarang City.

H₅ = Information technology has a significant positive effect on the performance of accounting employee in manufacturing companies in Semarang City.

3. METHODOLOGY

Population and Sample

This study is a survey research. It is research is a causal comparative research with the type of causal which observe the relationship between two or more variables (Indriantoro & Supomo, 1999; Ryan, Scapens, & Theobald, 2002; Sekaran & Bougie, 2017). The population of this study were was 210 manufacturing companies based on data from the Semarang City Industry Office (Disperin, 2019; Disperin Kota Semarang, 2019). Questionnaires were sent distributed to 210 employees of accounting staffs department of every manufacturing companies in Semarang City. The response rate is returned as many as 84 questionnaires and could be processed as many as only 72 questionnaires were valid to be processed. The type of data used is subject data with primary data sources. In order to satisfy the objectives of the study, a multiple regression analysis was held. The data were analyzed by multiple linear regression analysis with the SPSS computer program.

Variable Definition and Measurement

Employee Accounting Staff performance

Individual performance is a benchmark for an assessment result given by management that employees have good performance in accordance with organizational goals. By this definition, the indicators of staff performance are increase productivity, deliver benefits, get more work, done fast, increase the quality of work output, increase opportunities for promotion (Cherrington, 1994; Robbins & Judge, 2013; Schermerhorn, Jr et al., 2009).

Application of Accounting Information System

The application of an accounting information system is a way of producing output that is in accordance with the needs and can be used for decision making by management (Davis, 1989; Lukiman & Lestarianto, 2016; Nofianti & Suseno, 2014). Based on this definition, the indicators of the application of AIS are: provides results according to needs (relevant, timely, complete and concise financial information, free from error and fraud, valid and reliable information, meet the information needs of the organization, satisfaction for users, requires a large cost, independent from environment and competitive situation) and provide results that can be used for management decision making (produces useful information, long term use and easily accepted by all parties in the company).

Utilization of Accounting Information Systems

Utilization of an accounting information system is an information system within a company or institution that has been properly utilized, all accounting reports have been properly integrated, and maintenance has been carried out on the information system used (Lukiman & Lestarianto, 2016; Staples & Seddon, 2004). Based on this definition, the indicators of the utilization of accounting information systems are: utilization has been carried out correctly (enough devices, internet network installed in the work unit by means of a Local Area Network (LAN) or Wide Area Network (WAN), the internet network is installed and utilized in the work unit as a liaison in sending the required data and information) and utilization in accounting reports has been well integrated (the accounting process can be done computerized, data processing uses software accordance with statutory regulation, accounting and managerial reports are generated from an

integrated information system, maintenance the Accounting Information System has been carried out properly with a regular maintenance schedule, outdated or damaged equipment is recorded and repaired in a timely manner).

Effectiveness of Accounting Information Systems

Effectiveness of Accounting Information Systems is the level of positive impact, quality and use of accounting information systems when used by employees. Based on this definition, the indicators of the effectiveness of accounting information systems (Lukiman & Lestariato, 2016; Petter et al., 2008) are: the level of impact by users (user satisfaction, design effectiveness, problem identification, increased individual productivity, contribution to achieving objectives, cost/benefit ratio, overall productivity improvement, service effectiveness), the level of quality of AIS by users (system reliability, features and functions, response time, information quality, clarity of information, completeness, usefulness, accuracy), the level of usage by employees (eg regularity of use, number of questions, duration of use, frequency of report requests).

Trust in Accounting Information System Technology

Trust in accounting information system technology can also be said as a condition of the user or the user believing that the accounting information system information technology used can assist him in completing the company's operational tasks (Alsaghier et al., 2009; Grande et al., 2011; Lukiman & Lestariato, 2016). Based on this definition, the indicators of trust in accounting information system technology are helping and improving individual performance, making them more productive and creative, improving performance, providing a positive and pleasant impact for users.

Information Technology

Information Technology is technology that supports information systems run by companies in carrying out their operational activities and is expected to assist in processing the information obtained (Davis, 1989; Lukiman & Lestariato, 2016; Suratini et al., 2015) . Based on this definition, the indicators of information technology are: information technology supports AIS in carrying out operational activities (the computer assist in data processing and produce the desired shape, the computers help in aggregating information between departments, the computers help to store the data or information), the information technology helps AIS in processing informations (the computer help iobtaining information at its origin place, the computers help to obtain new information, the computer help to obtain non-financial information or external information, the computer assist in communicating information to other people or to other locations).

4. RESULTS AND DISCUSSION

Respondent Demographic Data

Demographic data of respondents provides information on respondents based on demographics. This demographic data provides information on the respondents' gender, age, years of service and education.

Table 1. Gender

Gender	Amount	Percentage
Male	20	14%
Female	52	86%
Total	72	100%

Based on table 1, the number of female respondents is more than male respondents by 84%.

Table 2. Age

Age (years)	Amount	Percentage
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20-30 22
 31-40 36
 41-50 14
 Total 72

Based on table 2, the largest number of respondents is between the ages of 30-40 years, which is 50%.

Table 3. Length of Employment

Leng of Employment	Amount	Percentage
1-3 years	23	
3-5 years	22	
>5 years	27	
Total	72	

Based on table 3, most of the respondents have a working period of more than 5 years, although the average for each tenure is almost the same.

Table 4. Educational Level

Educational Level	Amount	Percentage
Senior High School	4	
Diploma	17	
Bachelor	46	
Postgraduate	5	
Total	72	

Based on table 4 the education level of most respondents is undergraduate and followed by diploma level.

Descriptive Statistics

Descriptive statistical analysis is used to provide an overview or explanation of a data that is seen from the average value (mean), standard deviation, minimum value, and value maximum of each variable in this study. This study uses the variable independent and dependent variable. The independent variables are the application, utilization, effectiveness and trustworthiness of AIS and information technology, the dependent variable is the performance of accounting staffs. A total of 72 questionnaires could be processed, from 210 sent and 84 questionnaires returned.

Table 5. Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	72	31	50	40.86	4.290
X2	72	27	40	33.99	3.367
X3	72	14	30	24.31	3.695
X4	72	16	25	21.21	2.295
X5	72	22	40	32.79	4.354
Y	72	19	30	24.39	2.776
Valid N (listwise)	72				

Based on Table 5, the results of the descriptive statistical test show that

from 72 observations, the value of the standard deviation of the independent variables is smaller than the average value of each variable itself. The value of the standard deviation smaller indicates that the data is homogeneous or the variance is not too large.

The Hypothesis Testing

As previously explained, this study examines the AIS applications, the use of AIS, the effectiveness of AIS, the trust in AIS and information technology on the dependent variable of accounting staffs performance. The results of hypothesis testing using multiple regression are shown in table 6. Before testing the hypothesis in accordance with the requirements using regression testing, the data used has passed the classical assumption test. Validity and reliability tests have been carried out on the research instrument with the results of the instrument being valid and reliable.

Table 6. Multiple Linear Regression Test

Coefficients^a

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sign.
B	Std. Error	Beta		
1 (Constant)	3.091	2.556	1.209	.231
X1	.037	.097	.057	.384
X2	.106	.095	.129	1.114
X3	.083	.113	.110	.732
X4	.355	.131	.293	2.713
X5	.202	.081	.317	2.486

a. Dependent Variable: Y

From the calculation results of the SPSS program, the regression equation is obtained as follows:

Based on the regression analysis, the predicted regression model is follows

$$Y = 3.091 + 0.037 X_1 + 0.106 X_2 + 0.083 X_3 + 0.355 X_4 + 0.202 X_5$$

The effect of the applications of AIS on the performance of accounting employees

The results of the research data show a significance level of $0.702 > 0.05$, Because the value of the sign t is greater than the alpha level (0.05), H_0 is accepted, meaning that the application of accounting information systems (X_1) has no effect on the performance of accounting employees (Y). Attitude in the Technology Acceptance Model (TAM) is an attitude towards the application of technology which is defined as an evaluation of the user about his curiosity in using AIS technology. The results of the study are not in line with this theory. Employees who are not fully convinced that the application of an accounting information system can help them in completing their duties will find difficulty with the existing system.

There are several research results regarding the effect of the application of accounting information systems on the performance of accounting staffs.

This study are in line with the research that the application of accounting information systems has no effect on the performance of accounting employees (Dewett & Jones, 2001; Lukiman & Lestariato, 2016). The other results of this study also showed that the application of accounting information systems had an effect on the performance of accounting employees (Davis, 1989; Dewi & Bagus, 2017; Grande et al., 2011; Lee & Fisher, 2007).

The application of an accounting information system in a company should consider the users of the system. Users who understand the application of information systems can affect the quality of the output produced. This is in accordance with the main objective of the accounting information system, which is to be able to produce quality accounting reports. The application of an accounting information system is the use of a computer-based accounting system that can be used easily and can meet needs (Halim, 1994; Halim et al., 2014), completion of their tasks (Dewi & Bagus, 2017; Lukiman & Lestariato, 2016; Sswenyana, 2010; Staples & Seddon, 2004; Suratini et al., 2015).

The Effect of the use of AIS on the performance of accounting employees
The results of the research data show a significance level of $0.269 > 0.05$. Because the value of the sign t is greater than the alpha level (0.05), H_0 is accepted, then H_0 is accepted, meaning that the use of accounting information systems (X_2) has no effect on the performance of accounting employees (Y). Usefulness in the Technology Acceptance Model (TAM) or the benefits of information technology is the expected impact of information technology users in carrying out their duties (Davis, 1989; Davis et al., 1989). Utilization of accounting information systems must be carried out by developing and maintaining the system on a regular basis. It will be well integrated and provides benefits for accounting employees in completing their work quickly and accurately. Information systems that are not well integrated can cause the system to be less useful.

The research results for this variable are still different. The result shows that the use of accounting information systems has no effect on employee performance in the accounting department (Nasir & Oktari, 2011). Meanwhile, the results of this study are inconsistent, which shows that the use of accounting information systems has an effect on the performance of accounting employees (Davis, 1989; Fathema et al., 2015; Grande et al., 2011; Lukiman & Lestariato, 2016; Petter et al., 2008).

By use the information system, the information of financial reports produced by accounting staffs will be more relevant and accurate, so that it can be usefull for management in decision making. Then employee performance appraisals will be good assessed. If the employee's performance is good, then the financial statements produced can be trusted by other parties, especially investors. Utilization of information systems includes data processing, information processing, management systems and work processes electronically. The use of advances in information technology so that public services can be accessed easily and cheaply by people throughout the region. There are five components in an accounting information system, namely: people, procedures, data, software, and information technology infrastructure (Romey & Steinbart., 2012).

The effect of the effectiveness of AIS on the performance of accounting employees

The results of the research data show a significance level of $0.467 > 0.05$. Because the value of the sign t is greater than the alpha level (0.05), H_0 is accepted, meaning that the effectiveness of the accounting information system (X_3) has no effect on the performance of the accounting staff (Y). Ease of use of information systems in the Technology Acceptance Model (TAM) is a level where a person believes that using the system can reduce one's effort in doing something. Due to the low positive impact of the system on individuals, the system is only a means to generate reports for each work unit and only provides benefits for the organization, not for the

individual. For this reason, the company should evaluate the performance of the system on a regular basis so that it can be used appropriately and quickly in producing financial reports by accounting employees and giving appreciation to employees who perform well.

The results of this study shows that the effectiveness of accounting information systems has no effect on the performance of accounting employees (Dewi & Bagus, 2017; Krisiani & Dewi, 2013; Petter et al., 2008; Petter & McLean, 2009; Staples & Seddon, 2004). The results of this study are not in line with Lukiman and Lestarianto (2016) who show that the effectiveness of accounting information systems affects the performance of accounting employees (Davis, 1989; Davis et al., 1989; Fathema et al., 2015).

The effectiveness of an accounting information system is a description of the extent to which the target is achieved from a set of resources that are arranged to collect, process, and store electronic data. Then it will turn it into useful information and provide the required formal reports in a quality, relevant, accurate and timely manner (Huang, 2019; Krisiani & Dewi, 2013; Petter, DeLone, & McLean, 2008; Staples & Seddon, 2004). Therefore, so that information systems and information technology can be used effectively in order to make a good contribution to employee performance, the employees involved must be able to use the technology well as well. The effectiveness of the use of accounting information systems can be seen from the ease of users in identifying data, accessing data and interpreting the data.

The effect of the trust in AIS on the performance of accounting employees. The results of the research data show a significance level of $0.008 < \alpha$ from 0.05, then H_0 is rejected, meaning that trust in accounting information system technology (X_4) has a significant positive effect on the performance of accounting employees (Y). Trust in the Technology Acceptance Model (TAM) is defined as the user's or accounting employees belief that the use of information systems will improve their performance. User or employee trust will provide a high evaluation value (positive) the extent to which the system is believed to be able to meet the needs of their duties and in accordance with the needs of their duties. The more employees believe that the technology used can help provide accurate information that is relevant for management to make decisions, the employees will use the technology well (Davis, 1989; Krisiani & Dewi, 2013). The results shows that trust in information system technology affects the performance of accounting employees (Fathema et al., 2015; Lukiman & Lestarianto, 2016). The other study shows that trust in information system technology has no effect on the performance of accounting employees (Alsaghier et al., 2009; Fatmawati, 2015).

Trust is necessary for users of accounting information systems. The users can feel that they can use the technology effectively and appropriately in carrying out company operations. Someone who believes that the information system will have a positive impact on its users, will be motivated to be able to complete the job well. The acceptance of technology by individual users is inseparable from the user's beliefs about the technology. These beliefs represent cognitive structures developed by individuals after collecting, processing, and synthesizing information about information technology, and include individual judgments of various outcomes related to the use of the technology (Fathema et al., 2015; Fatmawati, 2015; Gupta, Kanungo, Kumar, & Sahu, 2007; Nasir & Oktari, 2011).

The Effect of information technology on the performance of accounting employees.

The results of the research data show a significance level of $0.015 < \alpha$ from 0.05, because the value of the sign t is smaller than the alpha level (0.05), , then H_0 is rejected, meaning that information technology (X_5) has a significant positive effect on the performance of accounting employees (Y). The Technology Acceptance Model (TAM) is a model of acceptance of

information technology systems used by users. Information technology is technology that supports the information systems used. Accounting staffs accept the use of information technology that supports information systems within the company so that the financial statements can be used by management decisions.

Many research results that information technology affects the performance of accounting employees (Grande et al., 2011; Lukiman & Lestariato, 2016). The other results of this study are show that information technology has no effect on the performance of accounting employees (Abu-Musa, 2009; Dewi & Bagus, 2017). That way employees feel helped by the information technology so that the performance of the accounting department employees will increasingly.

Technology is the development and application of tools, machines, materials, and processes that help people solve problems (Davis et al., 1989; Fathema et al., 2015; Staples & Seddon, 2004). With network and communication technology, data and information can be distributed very quickly.

Information technology is useful in providing formal reports, including financial reports quickly and effectively, as well as providing convenience for users of information technology in identifying data, accessing data, and interpreting data needed to fulfill various tasks or work needs.

5. CONCLUSION

This study examines the effect of the applications, utilization, effectiveness, trust in accounting information systems, and information technology on accounting employee performance. Only two of the five factors that influence, namely trust in information systems and information technology. The application of the accounting information system (x_1) has no effect on the performance of the accounting department employee (y). Utilization of accounting information systems (x_2) has no effect on the performance of employees in the accounting department (y). The effectiveness of the accounting information system (x_3) has no effect on the performance of the accounting department employee (y). Trust in accounting information system technology (x_4) has a significant positive effect on the performance of accounting employees (y). Information technology (x_5) has a significant positive effect on the performance of accounting employees (y). The application of accounting information systems (x_1), utilization of accounting information systems (x_2), effectiveness of accounting information systems (x_3), trust in accounting information system technology (x_4), information technology (x_5) on the performance of accounting employees (y) of 54.9%, while the remaining 45.1% is influenced by other variables outside the variables studied.

The implication and contribution of this research is adding the literature on the function of accounting information system and information technology in influencing the performance of accounting staff. In the era of information technology in context of covid 19 pandemic, more people reduce mobility, including in work. This requires the use of information technology and information systems in supporting all human work. The weakness of this research is that it is still limited in scope, namely in the manufacturing industry of Semarang City. The selection of the research independent variables only contributed 51% to the accounting staff performance variable, so that 49% was explained by other variables.

For further research, it can expand the scope of research, in other industries, add research areas and test other variables that are not used in this research such as gender, expertise, integrity, and comfort of users of accounting information systems.

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The Effect of Accounting Information System, Information Technology on Accounting Staffs Performance

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Abstract

In the industrial era and in the context of the COVID-19 pandemic, today's business community requires accounting professionals with information technology skills and a good understanding of computer applications. This study investigates the effect of application, utilization, and trust of accounting information system toward the accounting staff performance. The sample was taken from the population of 210 medium and large scale manufacturing companies in Semarang City on the year of 2020. The survey was conducted to collect the data from the selected sample. In order to satisfy the objectives of the study, a multiple regression analysis was held. The results of this study shows that the trust of information accounting systems technology and information technology have a positive effect on the accounting staffs performance. Meanwhile the application of accounting information systems, the use of accounting information systems, and the effectiveness of accounting information systems do not affect the performance of the accounting staff employees.

Keywords: Accounting Information System, Information Technology, Accounting staff Performance

Abstrak

Di era industri dan ditambah dengan pandemi covid, lingkungan bisnis saat ini menuntut profesional akuntansi yang kompeten di bidang teknologi informasi dan memiliki pemahaman yang baik tentang aplikasi komputer. Penelitian ini bertujuan untuk mengetahui pengaruh penerapan sistem informasi akuntansi, penggunaan sistem informasi akuntansi, efektivitas sistem informasi akuntansi, kepercayaan pada sistem informasi akuntansi dan teknologi informasi terhadap kinerja pegawai bagian akuntansi. Populasi penelitian ini adalah manajer akuntansi pada industri manufaktur di Kota Semarang. Populasi dalam penelitian ini ada 210 perusahaan manufaktur skala menengah dan besar di Kota Semarang, berdasar data dari Disperindag tahun 2020. Sejumlah 210 kuesioner dikirim ke pegawai bagian akuntansi, 84

kuesioner dikembalikan dan 72 kuesioner dapat diproses. Teknik pengumpulan data dalam penelitian ini menggunakan metode angket dan teknik analisis data menggunakan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa kepercayaan teknologi sistem informasi akuntansi dan teknologi informasi berpengaruh positif terhadap kinerja pegawai bagian akuntansi. Penerapan sistem informasi akuntansi, penggunaan sistem informasi akuntansi, dan efektivitas sistem informasi akuntansi tidak berpengaruh terhadap kinerja pegawai bagian akuntansi.

Kata Kunci: Sistem Informasi Akuntansi, ; Teknologi Informasi; Kinerja Karyawan Akuntansi

Abstrak

Di era industri dan dalam konteks pandemic covid 19, lingkungan bisnis menuntut kompetensi para profesional akuntansi di bidang teknologi informasi dan memahami aplikasinya dengan piranti komputer. Tujuan penelitian ini adalah mengetahui pengaruh penerapan sistem informasi akuntansi, penggunaan sistem informasi akuntansi, efektivitas sistem informasi akuntansi, kepercayaan pada sistem informasi akuntansi dan teknologi informasi terhadap kinerja pegawai bagian akuntansi. Sampel penelitian diambil dari 210 manajer akuntansi perusahaan manufaktur skala menengah dan besar di Kota Semarang. Pemerolehan data menggunakan kuesioner dan selanjutnya dianalisis dengan regresi linier berganda. Hasil penelitian menunjukkan bahwa kepercayaan pada teknologi sistem informasi akuntansi dan teknologi informasi berpengaruh positif terhadap kinerja pegawai bagian akuntansi. Penerapan sistem informasi akuntansi, penggunaan sistem informasi akuntansi, dan efektivitas sistem informasi akuntansi tidak berpengaruh terhadap kinerja pegawai bagian akuntansi.

Kata Kunci: Sistem Informasi Akuntansi, Teknologi Informasi, Kinerja karyawan Akuntansi

1. INTRODUCTION

The role of technology has increased along with the emergence of the industrial era. It also replaces the human role, especially during the covid 19 pandemic due to the work termination of industrial human resources. The efficiency and productivity are becoming increasingly dependent on technology and information systems which are at the same time have to be mastered by the staff to increase their performance.

Employee performance shows the work targets achieved by employees which are related to quality, quantity, and time (Cherrington, 1994; Johnson, Khurana, & Reynolds, 2002; Schermerhorn, Jr, Hunt, Osborn, & Uhl-Bien, 2009). Accounting staff performance can be measured by the achievement of work targets in preparing financial reports on a timely basis. Optimal performance will be realized if the organization has highly motivated and competent employees with respect to their work and a conducive environment that allows them to work optimally (Gong, Huang, & Farh, 2009; Huang, 2019; Jogiyanto, 2007; Robbins & Judge, 2013). Investor Daily Indonesia reports that more than half (55%) of companies in Asia Pacific are dissatisfied with their human resource technology platforms. Employees on the one hand are important

assets for the company, many things need to be considered related to improving its performance (Siagian., 2001). Performance can be interpreted as a person's level of success in carrying out their duties compared to the previous period. Factors that can affect performance are competence, technology/machine, method/system (Edison, 2018). Accounting information system is one of information technology developed in

accounting fields. The advances in information technology can be used to process financial data so that required information can be obtained quickly (Bodnar & Hopwood, 2003; Halim, 1994). An accounting information system is a system that collects, records, and processes financial data and non-financial data related to financial transactions to produce information for decision making (Ardana & Lukman, 2017; Roberts & Scapens, 1985; Trigo, Belfo, & Estébanez, 2016). To increase the quality of decision, a qualified accounting information system and information technology can give reliable and timely information, such as financial reports. Technology and accounting information systems are considered in the application, utilization, effectiveness, trust by users in order to maximize user performance (Collins & DeAngelo, 1990; Dewi & Bagus, 2017; Fathema, Shannon, & Ross, 2015; Krisiani & Dewi, 2013; Romey & Steinbart., 2012; Trigo et al., 2016). Accounting information systems and information technology have an important role for organizations in the fields of services, trade, and manufacturing. The author chooses manufacturing companies because manufacturing companies thrive and compete in innovation and the principle of zero defect. A good accounting information system helps every work process to be controlled through a good system for making reports on production, inventory, sales, finance, and other reports with zero defects. Data from the Ministry of Industry of the Republic of Indonesia states that the national manufacturing industry is showing an increasingly aggressive performance, with increased expansion and employment. Referring to the data from the ministry of industry, during the period 2014-2017 the number of medium and medium industrial business units increased from 1,288 business units to 4,433 business units until the second quarter of 2017 (Disperin Kota Semarang, 2019; Kemenperin, 2019). The success of information systems and technology is also determined by the human factor. Based on the previous argument, we'll find the factors that influence employee performance, particularly in the accounting department, namely the application of accounting information systems, the use of accounting information systems, the effectiveness of accounting information systems, the trust in accounting information system technology, and technology. The population of the study was defined in Semarang city. Based on the Central Bureau of Statistics data, Semarang City is the area with the most number of industry compared to other regencies/cities (BPS, 2019; Disperin Kota Semarang, 2019).

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Technology Acceptance Model

TAM is investigating about how the information system or technology is accepted by the user. This research is using component of TAM to investigate the employee performance. Technology Acceptance Model (TAM) is a theory developed by Davis (1989). Technology acceptance model (TAM) is an information technology system acceptance model that will be used by users. Davis uses TRA (Theory of Reasoned Action) as his grand theory but does not accommodate all components of the TRA theory. Davis only uses the "Belief" and "Attitude" components, then in TAM adds two main constructs, namely usefulness and ease of use of information technology (ease to use). The TAM model argues that individual acceptance of information technology systems is determined by these two constructs. System users will use the system if the system is useful, whether the system is easy to use or not easy to use. The system that is difficult to use will still be used if the user feels that the system is still useful. TAM is intended for the use of technology, then the behavior (behavior) in TAM is intended as behavior using technology (Fathema et al., 2015; Fatmawati, 2015; Grande, Estebanez, & Colomina, 2011; Jogiyanto, 2007; Lukiman & Lestianto, 2016). TAM research has been carried out a lot, and the TAM model in more detail describes the acceptance of technology with certain dimensions that can

affect the ease of acceptance of information technology by users. Thus, it can be understood that the reactions and perceptions of IT users will influence their attitudes in accepting information technology. The TAM model which has been widely used in research will be used by researchers in this study by taking two perceptual constructs, namely perceived usefulness and ease of use. Researcher used the TAM theory as the basis for research because it was explains the benefits obtained from the use of accounting information systems and the ease of use of accounting information systems that can affect the intentions or behavior shown by the user or employee concerned and the level of employee confidence in using the information system (Bao, Xiong, Hu, & Kibelloh, 2013; Fathema et al., 2015; Fatmawati, 2015; Lin, Fofanah, & Liang, 2011; Tan, 2012).

Application of Accounting Information Systems and Accounting Staffs Performance

Accounting information system is a human resource and capital in an organization in charge of preparing information financial statements and also information obtained from the collection and transaction processing (Bodnar & Hopwood, 2003; Grande et al., 2011; Putu, Ernawatiningsih, & Kepramareni, 2019; Romey & Steinbart., 2012; Shagari, Abdullah, & Saat, 2017; Suratini, Sinarwati, & Atmadja, 2015). Usability aspect of an accounting information system is the application, use, effectiveness and belief in systems (Grande et al., 2011; Petratos & Faccia, 2019; Petter, DeLone, & McLean, 2008; Trigo et al., 2016). As a system, information system accounting also applies a general system model consisting of input, processes, and outputs.

The input of an accounting information system is a transaction finances of a business entity. Then the data is processed into the output is presented in the form of a report. Accounting information system output is an accounting report. Data processing with the help of computers can be more easy and the demands of information needs can be met immediately. Therefore, the application of an Accounting Information System is the use of an accounting system computer-based that be used easily and can fulfill needs (Davis, 1989; Halim, 1994; Halim, Bawono, & Sudibyo, 2014). It can be concluded the application of Accounting Information System is the use of an accounting system based on computer that be used easily and meet the needs. Meeting the needs means that users of accounting information systems can perform well. Performance is something that is visible, namely individuals are relevant to organizational goals (Campbell, Peters, Peters, & (eds), 1988). Good performance is one of the organizational goals in achieving high work productivity. The achievement of good performance cannot be separated from the quality of good resources that can meet the needs and support the progress of the organization. organization.

There are several research results regarding the effect of the application of accounting information systems on the performance of employees in the accounting department. Some of studies are in line with the research of Lukiman and Lestarianto (2016) which shows that the application of accounting information systems has no effect on the performance of accounting staffs (Dewett & Jones, 2001). The results of this study also showed that the application of accounting information systems had an effect on the performance of accounting employees (Davis, 1989; Dewi & Bagus, 2017; Grande et al., 2011; Lee & Fisher, 2007). Research hypothesis based on the results of the research which are still different, a hypothesis is formulated;

H1 : There is a positive and significant effect of the application of AIS on accounting staffs performance in manufacturing companies in Semarang City.

The Use of Accounting Information Systems and Accounting Staffs Performance

One element of the usefulness of the Accounting Information System is its

utilization. The utility of a system also depends on the user. Whether a system is considered by users to be better than other systems, which provides better benefits is one of the determinants of the success of the system, including accounting information systems. Usefulness in the Technology Acceptance Model (TAM) or information technology benefits is the expected impact of information technology users in carrying out their duties (Davis, Bagozzi, & Warshaw, 1989; Kluemper, Davison, Cao, & Wu, 2015). Utilization of accounting information systems in the company must be done properly such as developing and maintaining the system regularly so that the system used can be well integrated so as to provide benefits for accounting employees in completing their work quickly and accurately so as to improve their performance. However, the research results are not in line with this theory, statistical results say that the use of Accounting Information Systems has no effect on the performance of the accounting department employees. This happens because the information system has not been well integrated. For this reason, companies need to carry out regular evaluations to improve system deficiencies within the company so that the system can be well integrated and can be utilized by users, especially accounting employees to produce reports that are useful for decision making so that the accounting department employee performance will be assessed as good as well. The research results for this variable are still different. Research shows that the use of accounting information systems has no effect on employee performance in the accounting department (Nasir & Oktari, 2011). Meanwhile, the results of this study are inconsistent, which shows that the use of accounting information systems has an effect on the performance of accounting employees (Davis, 1989; Fathema et al., 2015; Grande et al., 2011; Lukiman & Lestarianto, 2016; Petter et al., 2008). From the research results that are still different, the following hypotheses are formulated:

H₂ = There is a positive and significant effect of the use of accounting information systems on accounting staff performance in manufacturing companies Semaring City

Effectiveness of Accounting Information Systems and Accounting Staffs Performance

Ease of using information systems in Technology Acceptance Model (TAM) is a level where a person believes that using the system can reduce one's effort in doing their jobs (Davis, 1989; Fathema et al., 2015). An effective Accounting Information System will provide convenience in the use of system. It will have a positive impact on employees in the processing of financial transactions to produce quality financial reports. Many studies show that are not in line with the theory. It may occur that employees feel the system is only a means to generate reports for their respective work units and only provides benefits for the organization, not for the them. For this reason, the company should evaluate the performance of the system on a regular basis so that it can be used correctly and quickly in producing financial reports by the company.

The results of this study are still different. Some research findings show that the effectiveness of accounting information systems has no effect on the performance of accounting employees (Dewi & Bagus, 2017; Krisiani & Dewi, 2013; Petter et al., 2008; Petter & McLean, 2009; Staples & Seddon, 2004). The other results show that the effectiveness of accounting information systems affects the performance of accounting employees (Davis, 1989; Davis, Bagozzi, & Warshaw, 1989; Fathema et al., 2015). With the results of this study, a hypothesis is formulated;

H3: There is a positive and significant effect of the effectiveness of accounting information systems on accounting staffs performance in manufacturing companies Semaring City.

Trust in Accounting Information Systems and Accounting Staffs Performance

Trust in the Technology Acceptance Model (TAM) is defined as the user's or accounting staff's belief that the use of information systems will improve their performance (Petter et al., 2008; Petter & McLean, 2009). User or employee trust will provide a high evaluation value of the system. It is believed that can meet the needs of their duties. So employees believe that the use of technology can help provide accurate information to make management decisions. The employees will be more use the technology well.

In order to increase employee trust in accounting information system, companies need to carry out routine maintenance and development of technology. System maintenance and system development are important so that the system always follows the necessary development. The development of technology can be used to assist employees in completing work properly. So that employees can be more productive and creative in using information systems and technology, they need training. Trust and confidence in using information systems will increase productivity and creativity, so that their performance will increase.

The previous research results of this study are different. Some research show trust in information system technology affects the performance of accounting employees (Fathema et al., 2015; Lukiman & Lestianto, 2016). The other results shows trust in information system technology has no effect on the performance of accounting employees (Alsaghier, Ford, Nguyen, & Hexel, 2009; Fatmawati, 2015).

H4: There is a positive and significant effect of trust in accounting information system technology on accounting staff performance in manufacturing companies Semarang City

Information Technology and Accounting Staffs Performance

Model Technology Acceptance Model (TAM) is a model of acceptance of information technology systems used by users (Alsaghier et al., 2009; Davis et al., 1989; Fathema et al., 2015; Fatmawati, 2015). This technology supports information systems run by companies in carrying out their operational activities. The technology is expected to assist in processing an information. Accounting staffs use the information technology that supports information systems to produce the financial statements that can be used by management to make decisions.

The process of communicating information to other people or to other locations is also important to maintain the technology. The technology maintenance is important so that the system always follows the development of needs. To expedite the work process, the company must maintain and develop the system to make it more useful.

Many research results that information technology affects the performance of accounting employees (Grande et al., 2011; Lukiman & Lestianto, 2016). The other results of this study are show that information technology has no effect on the performance of accounting staffs (Abu-Musa, 2009; Dewi & Bagus, 2017). That way employees feel helped by the information technology so that the performance of the accounting department employees will increasingly. They believe in existing technology and their performance will increase.

H5: There is a positive and significant effect pf information technology on taccounting staff performance in manufacturing companies semarang City.

3. METHODOLOGY

Population and Sample

This study is a survey research. It is a causal comparative research which observe the relationship between two or more variables (Indriantoro & Supomo, 1999; Ryan, Scapens, & Theobald, 2002; Sekaran & Bougie, 2017). The population of this study was 210 manufacturing companies based on data from

the Semarang City Industry Office (Disperin, 2019; Disperin Kota Semarang, 2019). Questionnaires were distributed to 210 accounting staffs of manufacturing companies in Semarang City. The response rate is as many as 84 questionnaires and only 72 questionnaires were valid to be processed. The type of data used is subject data with primary data sources. In order to satisfy the objectives of the study, a multiple regression analysis was held. The data were analyzed by multiple linear regression analysis with the SPSS program.

Variable Definition and Measurement

Accounting Staff performance

Individual performance is an assessment result given by management that employees in accordance with organizational goals. By this definition, the indicators of staff performance are increase productivity, deliver benefits, get more work, done fast, increase the quality of work output, increase opportunities for promotion (Cherrington, 1994; Robbins & Judge, 2013; Schermerhorn, Jr et al., 2009).

Application of Accounting Information System

The application of an accounting information system is a way of producing output that is in accordance with the needs and can be used for decision making by management (Davis, 1989; Lukiman & Lestarianto, 2016; Nofianti & Suseno, 2014). Based on this definition, the indicators of the application of AIS are: provides results according to needs (relevant, timely, complete and concise financial information, free from error and fraud, valid and reliable information, meet the information needs of the organization, satisfaction for users, requires a large cost, independent from environment and competitive situation) and provide results that can be used for management decision making (produces useful information, long term use and easily accepted by all parties in the company).

Utilization of Accounting Information Systems

Utilization of an accounting information system is an information system within a company or institution that has been properly utilized, all accounting reports have been properly integrated, and maintenance has been carried out on the information system used (Lukiman & Lestarianto, 2016; Staples & Seddon, 2004). Based on this definition, the indicators of the utilization of accounting information systems are: utilization has been carried out correctly (enough devices, internet network installed in the work unit by means of a Local Area Network (LAN) or Wide Area Network (WAN), the internet network is installed and utilized in the work unit as a liaison in sending the required data and information) and utilization in accounting reports has been well integrated (the accounting process can be done computerized, data processing uses software accordance with statutory regulation, accounting and managerial reports are generated from an integrated information system, maintenance the Accounting Information System has been carried out properly with a regular maintenance schedule, outdated or damaged equipment is recorded and repaired in a timely manner).

Effectiveness of Accounting Information Systems

Effectiveness of Accounting Information Systems is the level of positive impact, quality and use of accounting information systems when used by employees. Based on this definition, the indicators of the effectiveness of accounting information systems (Lukiman & Lestarianto, 2016; Petter et al., 2008) are: the level of impact by users (user satisfaction, design effectiveness, problem identification, increased individual productivity, contribution to achieving objectives, cost/benefit ratio, overall productivity improvement, service effectiveness), the level of quality of AIS by users (system reliability, features and functions, response time, information quality, clarity of information, completeness, usefulness,

accuracy), the level of usage by employees (eg regularity of use, number of questions, duration of use, frequency of report requests).

Trust in Accounting Information System Technology

Trust in accounting information system technology can also be said as a condition of the user or the user believing that the accounting information system information technology used can assist him in completing the company's operational tasks (Alsaghier et al., 2009; Grande et al., 2011; Lukiman & Lestarianto, 2016). Based on this definition, the indicators of trust in accounting information system technology are helping and improving individual performance, making them more productive and creative, improving performance, providing a positive and pleasant impact for users.

Information Technology

Information Technology is technology that supports information systems in carrying out their operational activities and is expected to assist in processing the information obtained (Davis, 1989; Lukiman & Lestarianto, 2016; Suratini et al., 2015). Based on this definition, the indicators of information technology are: information technology supports AIS in carrying out operational activities (the computer assist in data processing and produce the desired shape, the computers help in aggregating information between departments, the computers help to store the data or information), the information technology helps AIS in processing informations (the computer help iobtaining information at its origin place, the computers help to obtain new information, the computer help to obtain non-financial information or external information, the computer assist in communicating information to other people or to other locations).

4. RESULTS AND DISCUSSION

Respondent Demographic Data

Demographic data of respondents provides information on respondents based on demographics. This demographic data provides information on the respondents' gender, age, years of service and education.

Table 1. Gender

Gender	Amount	Percentage
Male	20	14%
Female	52	86%
Total	72	100%

Based on table 1, the number of female respondents is more than male respondents by 84%.

Table 2. Age

Age (years)	Amount	Percentage
20-30	22	30.55%
31-40	36	50%
41-50	14	19.45%
Total	72	

Based on table 2, the largest number of respondents is between the ages of 30-40 years, which is 50%.

Table 3. Length of Employment

Leng of Employment	Amount	Percentage
1-3 years	23	31.95%
3-5 years	22	30.55%
>5 years	27	37.50%
Total	72	

Based on table 3, most of the respondents have a working period of more than 5 years, although the average for each tenure is almost the same.

Table 4. Educational Level

Educational Level	Amount	Percentage
Senior High School	4	5.55%
Diploma	17	23.61%
Bachelor	46	63.89%
Postgraduate	5	6.95%
Total	72	

Based on table 4 the education level of most respondents is undergraduate and followed by diploma level.

Descriptive Statistics

Descriptive statistical analysis is used to provide an overview or explanation of a data that is seen from the average value (mean), standard deviation, minimum value, and value maximum of each variable in this study. This study uses the variable independent and dependent variable. The independent variables are the application, utilization, effectiveness and trustworthiness of AIS and information technology, the dependent variable is the performance of accounting staffs. A total of 72 questionnaires could be processed, from 210 sent and 84 questionnaires returned.

Table 5. Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	72	31	50	40.86	4.290
X2	72	27	40	33.99	3.367
X3	72	14	30	24.31	3.695
X4	72	16	25	21.21	2.295
X5	72	22	40	32.79	4.354
Y	72	19	30	24.39	2.776
Valid N (listwise)	72				

Based on Table 5, the results of the descriptive statistical test show that from 72 observations, the value of the standard deviation of the independent variables is smaller than the average value of each variable itself. The value of the standard deviation smaller indicates that the data is homogeneous or the variance is not too large.

The Hypothesis Testing

As previously explained, this study examines the AIS applications, the use of AIS, the effectiveness of AIS, the trust in AIS and information technology on the dependent variable of accounting staffs performance. The results of hypothesis testing using multiple regression are shown in table 6. Before testing the hypothesis in accordance with the requirements using regression testing, the data used has passed the classical assumption test. Validity and reliability tests have been carried out on the research instrument with the results of the instrument being valid and reliable.

Table 6. Multiple Linear Regression Test

Coefficients^a

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sign.
B	Std. Error	Beta		
1 (Constant)	3.091	2.556	1.209	.231
X1	.037	.097	.057	.384
X2	.106	.095	.129	1.114
X3	.083	.113	.110	.732
X4	.355	.131	.293	2.713
X5	.202	.081	.317	2.486

a. Dependent Variable: Y

Based on the regression analysis, the predicted regression model is follows

$$Y = 3.091 + 0.037 X_1 + 0.106 X_2 + 0.083 X_3 + 0.355 X_4 + 0.202 X_5$$

The effect of the applications of AIS on the performance of accounting employees

The results of the research data show a significance level of $0.702 > 0.05$. Because the value of the sign t is greater than the alpha level (0.05), H_0 is accepted, meaning that the application of accounting information systems (X_1) has no effect on the performance of accounting employees (Y).

Attitude in the Technology Acceptance Model (TAM) is an attitude towards the application of technology which is defined as an evaluation of the user about his curiosity in using AIS technology. The results of the study are not in line with this theory. Employees who are not fully convinced that the application of an accounting information system can help them in completing their duties will find difficulty with the existing system.

There are several research results regarding the effect of the application of accounting information systems on the performance of accounting staffs. This study are in line with the research that the application of accounting information systems has no effect on the performance of accounting employees (Dewett & Jones, 2001; Lukiman & Lestarianto, 2016). The other results of this study also showed that the application of accounting information systems had an effect on the performance of accounting employees (Davis, 1989; Dewi & Bagus, 2017; Grande et al., 2011; Lee & Fisher, 2007). The application of an accounting information system in a company should consider the users of the system. Users who understand the application of information systems can affect the quality of the output produced. This is in accordance with the main objective of the accounting information system, which is to be able to produce quality accounting reports. The application of an accounting information system is the use of a computer-based accounting system that can be used easily and can meet needs (Halim, 1994; Halim et al., 2014), completion of their tasks (Dewi & Bagus, 2017; Lukiman & Lestarianto, 2016; Sswenyana, 2010; Staples & Seddon, 2004; Suratini et al., 2015).

The Effect of the use of AIS on the performance of accounting employees
The results of the research data show a significance level of $0.269 > 0.05$. Because the value of the sign t is greater than the alpha level (0.05), H_0 is accepted, then H_0 is accepted, meaning that the use of accounting information systems (X_2) has no effect on the performance of accounting employees (Y). Usefulness in the Technology Acceptance Model (TAM) or the benefits of information technology is the expected impact of information technology users in carrying out their duties (Davis, 1989; Davis et al., 1989). Utilization of accounting information systems must be carried out by developing and maintaining the system on a regular basis. It will be well integrated and provides benefits for accounting employees in completing their work quickly and accurately. Information systems that are not well integrated can cause the system to be less useful.

The research results for this variable are still different. The result shows that the use of accounting information systems has no effect on employee performance in the accounting department (Nasir & Oktari, 2011). Meanwhile, the results of this study are inconsistent, which shows that the use of accounting information systems has an effect on the performance of accounting employees (Davis, 1989; Fathema et al., 2015; Grande et al., 2011; Lukiman & Lestarianto, 2016; Petter et al., 2008).

By use the information system, the information of financial reports produced by accounting staffs will be more relevant and accurate, so that it can be usefull for management in decision making. Then employee performance appraisals will be good assessed. If the employee's performance is good, then the financial statements produced can be trusted by other parties, especially investors. Utilization of information systems includes data processing, information processing, management systems and work processes electronically. The use of advances in information technology so that public services can be accessed easily and cheaply by people throughout the region. There are five components in an accounting information system, namely: people, procedures, data, software, and information technology infrastructure (Romey & Steinbart., 2012).

The effect of the effectiveness of AIS on the performance of accounting employees

The results of the research data show a significance level of $0.467 > 0.05$. Because the value of the sign t is greater than the alpha level (0.05), H_0 is accepted, meaning that the effectiveness of the accounting information system (X_3) has no effect on the performance of the accounting staff (Y). Ease of use of information systems in the Technology Acceptance Model (TAM) is a level where a person believes that using the system can reduce one's effort in doing something. Due to the low positive impact of the system on individuals, the system is only a means to generate reports for each work unit and only provides benefits for the organization, not for the individual. For this reason, the company should evaluate the performance of the system on a regular basis so that it can be used appropriately and quickly in producing financial reports by accounting employees and giving appreciation to employees who perform well.

The results of this study shows that the effectiveness of accounting information systems has no effect on the performance of accounting employees (Dewi & Bagus, 2017; Krisiani & Dewi, 2013; Petter et al., 2008; Petter & McLean, 2009; Staples & Seddon, 2004). The results of this study are not in line with Lukiman and Lestarianto (2016) who show that the effectiveness of accounting information systems affects the performance of accounting employees (Davis, 1989; Davis et al., 1989; Fathema et al., 2015). The effectiveness of an accounting information system is a description of the extent to which the target is achieved from a set of resources that are arranged to collect, process, and store electronic data. Then it will turn it into useful information and provide the required formal reports in a quality, relevant, accurate and timely manner (Huang, 2019; Krisiani &

Dewi, 2013; Petter, DeLone, & McLean, 2008; Staples & Seddon, 2004). Therefore, so that information systems and information technology can be used effectively in order to make a good contribution to employee performance, the employees involved must be able to use the technology well as well. The effectiveness of the use of accounting information systems can be seen from the ease of users in identifying data, accessing data and interpreting the data.

The effect of the trust in AIS on the performance of accounting employees. The results of the research data show a significance level of $0.008 < \alpha$ from 0.05. The value of the sign t is smaller than the alpha level (0.05), then H_0 is accepted, meaning that trust in accounting information system technology (X_4) has a significant positive effect on the performance of accounting employees (Y). Trust in the Technology Acceptance Model (TAM) is defined as the user's or accounting employees belief that the use of information systems will improve their performance. User or employee trust will provide a high evaluation value (positive) the extent to which the system is believed to be able to meet the needs of their duties and in accordance with the needs of their duties. The more employees believe that the technology used can help provide accurate information that is relevant for management to make decisions, the employees will use the technology well (Davis, 1989; Krisiani & Dewi, 2013). The results shows that trust in information system technology affects the performance of accounting employees (Fathema et al., 2015; Lukiman & Lestarianto, 2016). The other study shows that trust in information system technology has no effect on the performance of accounting employees (Alsaghier et al., 2009; Fatmawati, 2015)

Trust is necessary for users of accounting information systems. The users can feel that they can use the technology effectively and appropriately in carrying out company operations. Someone who believes that the information system will have a positive impact on its users, will be motivated to be able to complete the job well. The acceptance of technology by individual users is inseparable from the user's beliefs about the technology. These beliefs represent cognitive structures developed by individuals after collecting, processing, and synthesizing information about information technology, and include individual judgments of various outcomes related to the use of the technology (Fathema et al., 2015; Fatmawati, 2015; Gupta, Kanungo, Kumar, & Sahu, 2007; Nasir & Oktari, 2011).

The Effect of information technology on the performance of accounting employees.

The results of the research data show a significance level of $0.015 < \alpha$ from 0.05, because the value of the sign t is smaller than the alpha level (0.05), , then H_0 is rejected, meaning that information technology (X_5) has a significant positive effect on the performance of accounting employees (Y). The Technology Acceptance Model (TAM) is a model of acceptance of information technology systems used by users. Information technology is technology that supports the information systems used. Accounting staffs accept the use of information technology that supports information systems within the company so that the financial statements can be used by management decisions.

Many research results that information technology affects the performance of accounting employees (Grande et al., 2011; Lukiman & Lestarianto, 2016). The other results of this study are show that information technology has no effect on the performance of accounting employees (Abu-Musa, 2009; Dewi & Bagus, 2017). That way employees feel helped by the information technology so that the performance of the accounting department employees will increasingly.

Technology is the development and application of tools, machines, materials, and processes that help people solve problems (Davis et al., 1989; Fathema et al., 2015; Staples & Seddon, 2004). With network and communication

technology, data and information can be distributed very quickly. Information technology is useful in providing formal reports, including financial reports quickly and effectively, as well as providing convenience for users of information technology in identifying data, accessing data, and interpreting data needed to fulfill various tasks or work needs.

5. CONCLUSION

This study examines the effect of the applications, utilization, effectiveness, trust in accounting information systems, and information technology on accounting employee performance. Only two of the five factors that influence, namely trust in information systems and information technology. The application of the accounting information system (x_1) has no effect on the performance of the accounting department employee (y). Utilization of accounting information systems (x_2) has no effect on the performance of employees in the accounting department (y). The effectiveness of the accounting information system (x_3) has no effect on the performance of the accounting department employee (y). Trust in accounting information system technology (x_4) has a significant positive effect on the performance of accounting employees (y). Information technology (x_5) has a significant positive effect on the performance of accounting employees (y). The application of accounting information systems (x_1), utilization of accounting information systems (x_2), effectiveness of accounting information systems (x_3), trust in accounting information system technology (x_4), information technology (x_5) on the performance of accounting employees (y) of 54.9%, while the remaining 45.1% is influenced by other variables outside the variables studied. The implication and contribution of this research is adding the literature on the function of accounting information system and information technology in influencing the performance of accounting staff. In the era of information technology in context of covid 19 pandemic, more people reduce mobility, including in work. This requires the use of information technology and information systems in supporting all human work. The weakness of this research is that it is still limited in scope, namely in the manufacturing industry of Semarang City. The selection of the research independent variables only contributed 51% to the accounting staff performance variable, so that 49% was explained by other variables. For further research, it can expand the scope of research, in other industries, add research areas and test other variables that are not used in this research such as gender, expertise, integrity, and comfort of users of accounting information systems.

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