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Factors Affecting The Performance of Accounting Information Systems with Gender as a Moderating Variable

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Abstract. This study aims to determine and analyze the effect of AIS user satisfaction, AIS personal technical ability, training and education of AIS users on AIS performance with gender as a moderating variable in all offices in Kuningan Regency either simultaneously or partially. The research method used is descriptive and verification methods. The research population is in all offices in Kuningan Regency as many as 18 offices in Kuningan Regency. Calculation of the sample using the slovin formula so that the sample is obtained as many as 74 respondents. Then the sampling was carried out using probability sampling technique with simple random sampling technique. The data collection technique uses a questionnaire distributed to all offices in Kuningan Regency, while the data analysis technique uses multiple regression analysis and moderate regression analysis (MRA). The results showed that AIS user satisfaction, AIS personal technical ability, training and education of AIS users had a simultaneous and significant effect on AIS performance. AIS user satisfaction, AIS personal technical ability, training and education of AIS users partially have a positive and significant effect on AIS performance. Gender moderates the effect of AIS user satisfaction, AIS personal technical ability, training and education of AIS users on AIS performance.

Keywords: AIS Performance; Gender; Kuningan districts

Introduction

Accounting information system (AIS) is a system used to collect, record, store and process data to produce information that is used for making a decision. Accounting information systems provide an opportunity for organizations to improve efficiency and effectiveness in decision making so as to enable organizations to gain a competitive advantage (Edison et al., 2012). Utilization of accounting information systems can be felt to help parties who are directly involved with accounting information systems, such as financial parties and other parties who feel the benefits of accounting information systems in a government agency. Utilization of accounting information systems has been carried out in all offices in Kuningan Regency, in carrying out work at offices in Kuningan Regency already using an accounting information system application called the Regional Financial Management Information System (SIPKD) but in early 2021 according to the Regulation of the Minister of Home Affairs Number 70 of 2019 the accounting information system application currently used by SIPKD will be replaced with a new accounting information system called the Regional Government Information System (SIPD).

The Office in Kuningan Regency is required that users of accounting information systems can use computers and operate the systems in it to support the work assigned to them. The higher the user operates a system, the higher the resulting performance. However, the reality is different from what was expected, as reported on that the COVID-19 health worker incentives have not been paid in a number of areas in Indonesia, including Kuningan Regency, West Java. In Kuningan, it has been eight months since the health workers who have handled COVID-19 cases have not received incentives. Susi explained that the COVID-19 health worker incentives had not been paid for in Kuningan due to several things, one of which was the changing regulation on incentive payments. Another obstacle is the problem of inputting SIPD which is constrained so that BPKAD decides to input through SIPKD (Anggara, 2019). The purpose of this study is to produce empirical evidence or facts that can explain the effect of AIS user satisfaction, AIS personal technical ability, training and education of AIS users on AIS performance and to obtain empirical evidence or facts regarding the effect of gender moderating the influence of AIS user satisfaction, ability SIA personal techniques, training and education of SIA users on SIA performance.

Methods

The population in this study were all offices in Kuningan Regency, which were reported from namely 18 offices. Determination of the sample in this study was calculated using the Slovin formula, then the sample obtained was 74 respondents, for sampling in this study using simple random sampling technique. Data collection techniques in this study were interviews and questionnaires with the aim of obtaining a representative sample. Descriptive analysis is used to describe the research variables, namely the satisfaction of AIS users, personal technical skills, training and education of AIS users on AIS performance. The verification analysis used in this study uses the classical assumption test, namely the normality test, multicollinearity test, heteroscedasticity test and autocorrelation test. The analytical method used is multiple regression analysis and moderate regression analysis (MRA).

Results

Table 1
Validity Test Results

| SIA Performance | | SIA User Satisfaction | | SIA Personal Engineering Skills | | SIA User Training and Education | |
|-----------------|--------|-----------------------|--------|---------------------------------|--------|---------------------------------|--------|
| No. Item | rcount | No. Item | rcount | No. Item | rcount | No. Item | rcount |
| 1 | 0,934 | 1 | 0,609 | 1 | 0,800 | 1 | 0,898 |
| 2 | 0,825 | 2 | 0,600 | 2 | 0,775 | 2 | 0,853 |
| 3 | 0,826 | 3 | 0,726 | 3 | 0,799 | 3 | 0,912 |
| 4 | 0,822 | 4 | 0,740 | 4 | 0,805 | 4 | 0,863 |
| | | 5 | 0,725 | 5 | 0,851 | | |
| | | 6 | 0,764 | 6 | 0,718 | | |
| | | 7 | 0,663 | 7 | 0,682 | | |
| | | 8 | 0,698 | 8 | 0,664 | | |
| | | 9 | 0,749 | 9 | 0,683 | | |
| | | 10 | 0,773 | | | | |
| | | 11 | 0,743 | | | | |
| | | 12 | 0,707 | | | | |

Source: Output Results

Based on the results in Table 1, the results of the validity test for all variables show that the value of rcount is greater than that of r-table (0.229). So it can be concluded that the statement items for all variables are valid.

Table 2
Reliability Test Results

| Variabel | Cronbach's Alpha | N of Item s | Inform ation |
|---------------------------------|------------------|-------------|--------------|
| SIA Performance | .871 | 4 | Reliabel |
| SIA User Satisfaction | .908 | 12 | Reliabel |
| SIA Personal Engineering Skills | .904 | 9 | Reliabel |
| SIA User Training and Education | .901 | 4 | Reliabel |

Source: Output Results

Based on the results in table 2, the reliability test results for all variables show that Cronbach's Alpha value is greater than 0.70. So it can be concluded that each variable has met the reliable criteria.

Table 3
Multiple Regression Analysis Test Results

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---------------------------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 3708.992 | 881.775 | | 4.206 | .000 |
| SIA User Satisfaction (X1) | .159 | .041 | .370 | 3.886 | .000 |
| SIA Personal Engineering Ability (X2) | .138 | .051 | .250 | 2.694 | .009 |
| SIA User Training and Education (X3) | .321 | .095 | .329 | 3.396 | .001 |

Source: Output Results

Based on the results in table 3, the results of the multiple regression analysis test obtained that the regression results of AIS user satisfaction, AIS personal technical ability, training and education of AIS users on AIS performance are as follows:

$$Y=3708.992 + 0.159X1 + 0.138X2 + 0.321X3 + \epsilon$$

Based on the above equation, it can be explained as follows: (1) The constant value of the above equation is 3708,992 which shows that when overall the predictor variables (SIA user satisfaction, SIA personal technical ability, training and education of SIA users) are equal to zero, then SIA performance of 3708,992 units. (2) The regression coefficient value of the SIA user satisfaction variable is 0.159, meaning that if the SIA user satisfaction has increased by one unit, the SIA performance has increased by 0.159 units. (3) The regression coefficient value of the SIA personal engineering ability variable is 0.138, meaning that if the SIA personal engineering ability has increased by one unit, the SIA performance has increased by 0.138 units. (4) The regression coefficient value of the SIA user training and education variable is 0.321, meaning that if the SIA user training and education has increased by one unit, the SIA performance has increased by 0.321 units.

Table 4
Moderate Regression Analysis Test Results

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---------------------------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 4183.441 | 1139.993 | | 3.670 | .000 |
| SIA User Satisfaction (X1) | .139 | .040 | .322 | 3.493 | .001 |
| SIA Personal Engineering Ability (X2) | .123 | .049 | .224 | 2.532 | .014 |
| SIA User Training and Education (X3) | .390 | .101 | .399 | 3.842 | .000 |
| X1_Z | .419 | .038 | .336 | 3.238 | .003 |
| X2_Z | -.361 | .009 | -.617 | -3.412 | .001 |
| X3_Z | .406 | .076 | .246 | 3.136 | .005 |

Source: Output Results

Based on the results in Table 4, the results of the multiple regression analysis test obtained that the regression results of AIS user satisfaction, AIS personal technical ability, training and education of AIS users on AIS performance are as follows:

$$Y = 4183.441 + 0.139X1 + 0.123X2 + 0.390X3 + 0.419X1.Z - 0.361X2.Z + 0.406X3.Z + \epsilon$$

Based on the above equation, the constant value in the above equation is 4183,441 which shows that when overall the predictor variables (SIA user satisfaction, SIA personal technical ability, SIA user training and education, gender moderates SIA user satisfaction, gender moderates SIA personal engineering ability, gender moderating training and education of SIA users) is equal to zero, then the SIA performance is 4183,441 units.

Table 5
Coefficient of Determination Test Results

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .836 ^a | .699 | .686 | 1599.686992 |

Source: Output Results

Based on the results in table 5, the Adjust R-square value is 0.686, this value means that 68.6% of changes in the independent variables can be explained by the determinant variables in the model, while 31.4% is influenced by other variables outside the model such as user involvement, organizational size, top management support, information systems development formalities, presence of a steering board and location of information systems department.

Table 6
Simultaneous Test Results

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|----|---------------|--------|-------------------|
| 1 Regression | 416371808.019 | 3 | 138790602.673 | 54.236 | .000 ^b |
| Residual | 179129893.076 | 70 | 2558998.473 | | |
| Total | 595501701.095 | 73 | | | |

Source: Output Results

Based on the results in Table 6 the calculated F value is 54.236 and the table F value is at a significance level of 0.05 with df1 (number of variables-1) = 4-1 = 3, and df2 (nk-1) = 74-3-1 = 70, the result of F table is 2.74. Because Fcount > Ftable (54.236 > 2.74), then H0 is rejected and Ha is accepted, thus hypothesis 1 is accepted, namely SIA user satisfaction (X1), SIA personal technical ability (X2), SIA user training and education (X3) significantly influence simultaneous and significant to the performance of SIA (Y).

The Effect of SIA User Satisfaction on SIA Performance

Based on the results in Table 3, the test of the SIA user satisfaction variable (X1) on the SIA performance (Y) produces a tcount statistic of 3.886. For the ttable value with 0.05 degrees of freedom with df = n-k or df = 74-3 = 71, the ttable value is 1.66660. When compared to the value of tcount > ttable, the value of tcount > ttable (3.886 > 1.666) with a significance value of 0.00 < 0.05 means that H0 is rejected and Ha is accepted. So it can be concluded that SIA user satisfaction (X1) has a positive and partially significant effect on AIS performance (Y), thus hypothesis 2 is accepted.

The Influence of SIA's Personal Engineering Ability on SIA's Performance

Based on the results in Table 7, the variable testing of SIA's personal technical ability (X2) on SIA's performance (Y) produces a tcount statistic of 2,694. When compared to the value of tcount > ttable, the value of

$t_{count} > t_{table}$ ($2,694 > 1,666$) with a significance value of $0.009 < 0.05$ means that H_0 is rejected and H_a is accepted. So it can be concluded that the personal technical ability of AIS (X2) has a positive and partially significant effect on the performance of AIS (Y), thus hypothesis 3 is accepted.

Effect of SIA User Training and Education on SIA Performance

Based on the results in Table 3, testing the training and education variables of SIA users (X3) on SIA performance (Y) produces a t_{count} statistic of 3,396. When compared to the value of $t_{count} > t_{table}$, the value of $t_{count} > t_{table}$ ($3.396 > 1.666$) with a significance value of $0.001 < 0.05$ means that H_0 is rejected and H_a is accepted. So it can be concluded that the training and education of AIS users (X3) has a positive and partially significant effect on AIS performance (Y), thus hypothesis 4 is accepted.

Gender Moderates the Effect of SIA User Satisfaction on SIA Performance

Based on Table 4 shows the variable between SIA user satisfaction (X1) and gender has a significance value of 0.003. The significance value < 0.05 means that the interaction variable between gender and SIA user satisfaction (X1) is significant on SIA performance (Y). Thus, hypothesis 5 is accepted, namely gender moderates the effect of SIA user satisfaction on AIS performance.

Gender Moderates the Effect of SIA's Personal Engineering Ability on SIA's Performance

Based on Table 4 shows the variable between SIA's personal technical ability (X2) and gender has a significance value of 0.001. The significance value < 0.05 means that the interaction variable between gender and SIA's personal technical ability (X2) is significant on SIA's performance (Y). Thus, hypothesis 6 is accepted, namely that gender moderates the effect of SIA's personal technical ability on SIA's performance.

Gender Moderates Effect of SIA User Training and Education on SIA Performance

Based on Table 4 shows the variables between training and education of SIA users (X3) with gender having a significance value of 0.005. The significance value < 0.05 means that the interaction variable between gender and SIA user training and education (X3) is significant on SIA performance (Y). Thus, hypothesis 7 is accepted, namely that gender moderates the effect of training and education on AIS users on AIS performance.

Effect of SIA User Satisfaction, SIA Personal Technical Ability, SIA User Training and Education on SIA Performance

The results of the F test show that SIA user satisfaction, SIA personal technical ability, training and education of SIA users have a simultaneous and significant effect on AIS performance. The higher the satisfaction of SIA users, SIA's personal technical skills, training and education of SIA users, the higher the SIA's performance. Based on the results of the analysis obtained from the coefficient of determination test, it shows that the variables of SIA user satisfaction, SIA personal technical skills, training and education of SIA users provide a major contribution or influence. This shows the meaning that the independent variables consisting of SIA user satisfaction, AIS personal technical ability, training and education of AIS users are able to explain and influence AIS performance as the dependent variable. This explanation is supported by Noviani et al., (2020) and Mahagrita & Rikumahu (2020) who explain that the variables studied have a simultaneous effect on AIS performance.

The Effect of SIA User Satisfaction on SIA Performance

Based on the results of the partial test (t test) this study shows that the satisfaction of SIA users has a positive and significant effect on AIS performance. The higher the user satisfaction using the accounting information system, the higher the resulting performance, this can be known through a comparison of the results of the user's performance before and after using the accounting information system as described in the expectancy theory that motivates individuals to work well is influenced by the reciprocal relationship between what is desired and needed and how much is the individual's belief that the organization will provide satisfaction for the individual in return for his work which is expected to fulfill the needs of the employee's duties, thus providing a positive value to the application of accounting information systems. This explanation is supported by Noviani et al., (2020), Dewi et al., (2020), Pragaswari & Widhiyani (2020) Permata et al., (2020) and Anggara & Yadnyana (2019) who explain that SIA user satisfaction has an effect positive on the performance of SIA.

The Influence of SIA's Personal Engineering Ability on SIA's Performance

Based on the results of the partial test (t test) this study shows that the personal technical ability of AIS has a positive and significant effect on AIS performance. The ability of personal techniques in the use of information systems in an organization, can be seen from the ease of users in identifying data, accessing data and interpreting the data into important information for the organization. The higher the personal technical ability of the accounting information system, the higher the performance of the accounting information system as described in the TAM theory.

This explanation is supported by Putri & Ayu (2020), Firmansyah (2020), Parwa & Widhiyani (2019), Swara & Widhiyani (2019) and Nugroho et al., (2018) which explain that SIA's personal technical ability has a positive effect on SIA performance. .

Effect of SIA User Training and Education on SIA Performance

Based on the results of the partial test (t test) this study shows that the training and education of AIS users has a positive and significant effect on AIS performance. With training and education, users of information systems will improve the ability and understanding of users of accounting information systems used by users in doing their jobs, so that work can be more effective and efficient. The higher the training and education of users of accounting information systems, the higher the performance of accounting information systems as described in the TAM theory. This explanation is supported by Pratiwi et al., (2020), Maryani (2020), Mahagrita & Rikumahu (2020), Ardiwinata & Sujana (2019) and Sya et al., (2019) which explain that training and education of SIA users has a positive effect. on the performance of SIA.

Gender Moderates the Effect of SIA User Satisfaction on SIA Performance

The results of the interaction test show that the interaction variable of AIS user satisfaction with gender has a significant effect on AIS performance, thus gender is able to moderate the effect of AIS user satisfaction on AIS performance. AIS user satisfaction is very important to improve performance in an organization. Where the organization must pay attention to employee satisfaction in carrying out work using information systems. Employees who are always satisfied at work will continue to improve their performance so that the goals of an organization can be achieved. This shows that gender is able to strengthen the satisfaction of AIS users with AIS performance because every employee, both male and female, will improve their work when they are satisfied with the information system they use.

Gender Moderates the Effect of SIA's Personal Engineering Ability on SIA's Performance

The results of the interaction test showed that the interaction variable of AIS personal engineering ability with gender had a significant effect on AIS performance, thus gender was able to moderate the influence of AIS personal engineering ability on AIS performance. AIS personal technical ability possessed by a user is the ability that motivates users to use the information system so that it will reduce errors that occur when using accounting information systems. Ability is a person's potential to master a skill that is innate or is the result of training and education. In this study, it is shown that gender weakens the ability of SIA's personal techniques on SIA performance because the information system used in the Kuningan District office uses a new system, so both male and female employees do not have specialist skills in using the system model.

Gender Moderates Effect of SIA User Training and Education on SIA Performance

The results of the interaction test showed that the interaction variable of training and education of AIS users with gender had a significant effect on AIS performance, thus gender was able to moderate the effect of AIS users' training and education on AIS performance. AIS user training and education is an activity organized to develop knowledge and skills for users of accounting information systems. This shows that gender is able to strengthen the training and education of SIA users on SIA performance because the training and education objectives are so that employees can work well and organizational goals can be achieved. training and education so as to improve the performance of SIA.

Conclusion

Based on the results of research and discussion in the previous explanation, the following conclusions can be drawn:

1. SIA user satisfaction, SIA personal technical ability, training and education of SIA users have a significant and simultaneous effect on SIA performance. This shows that variations in SIA user satisfaction, SIA personal technical skills, training and education of SIA users can explain the performance of AIS.
2. SIA user satisfaction has a positive and significant effect on SIA performance. This proves that the higher the satisfaction of SIA users, the higher the performance of SIA.
3. SIA's personal technical ability has a positive and significant impact on SIA's performance. This proves that the higher the SIA's personal technical ability, the higher the SIA's performance.
4. Training and education of SIA users have a positive and significant effect on SIA performance. This proves that the higher the training and education of SIA users, the higher the SIA performance.
5. Gender strengthens the effect of SIA user satisfaction on AIS performance. The higher the satisfaction of SIA users, the higher the resulting SIA performance. This is because both male and female employees are satisfied with the use of AIS, so employees will improve AIS performance.

6. Gender weakens the influence of SIA's personal technical skills on SIA's performance. The lower the SIA's personal technical ability, the lower the SIA's performance will be. This is because the system used is a new system, so both male and female employees do not yet have specialist skills in using the system model.
7. Gender strengthens the influence of SIA user training and education on SIA performance. The higher the training and education of SIA users, the higher the resulting SIA performance. The purpose of training and education is so that employees can work well and organizational goals can be achieved, with training and education for SIA users, male or female employees will benefit from the training and education so that SIA performance will be high.

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