

**THE EFFECT OF TECHNOLOGICAL ADVANCES AND END USER ABILITY
TO THE ACCOUNTING INFORMATION SYSTEM PERFORMANCE WITH
TOP MANAGEMENT SUPPORT AS THE MODERATING VARIABLE**

(Study on Hospitality Industries in Tangerang)



Thesis By:

MOEHAMAD FIQIH NUGRAHA

01031281823104

ACCOUNTING

Submitted As One of The Requirement to Obtain Bachelor of Economics Degree

MINISTRY OF EDUCATION, CULTURE, RESEARCH AND TECHNOLOGY

SRIWIJAYA UNIVERSITY

FACULTY OF ECONOMICS

2022

LEMBAR PERSETUJUAN UJIAN KOMPREHENSIF
THE EFFECT OF TECHNOLOGICAL ADVANCES AND END USER ABILITY
TO THE ACCOUNTING INFORMATION SYSTEM PERFORMANCE WITH
TOP MANAGEMENT SUPPORT AS THE MODERATING VARIABLE
(STUDY ON HOSPITALITY INDUSTRIES IN TANGERANG)

Disusun oleh:

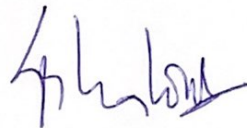
Nama : Moehamad Fiqih Nugraha
NIM : 01031281823104
Fakultas : Ekonomi
Jurusan : Akuntansi
Bidang Kajian/Konsentrasi : Sistem Informasi Akuntansi

Disetujui untuk digunakan dalam ujian komprehensif.

Tanggal Persetujuan

Dosen Pembimbing

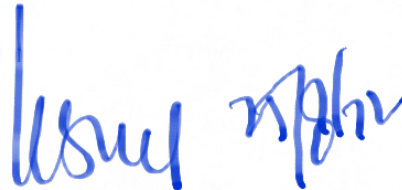
Ketua



Tanggal: 06 Juli 2022

Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA
NIP. 196310041990031002

Anggota



Tanggal: 25 Agustus 2022

Arista Hakiki, S.E., M.Acc., Ak., CA
NIP. 197303171997031002

LEMBAR PERSETUJUAN SKRIPSI

THE EFFECT OF TECHNOLOGICAL ADVANCES AND END USER ABILITY TO THE ACCOUNTING INFORMATION SYSTEM PERFORMANCE WITH TOP MANAGEMENT SUPPORT AS THE MODERATING VARIABLE (STUDY ON HOSPITALITY INDUSTRIES IN TANGERANG)

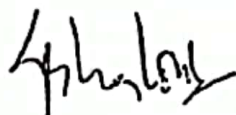
Disusun Oleh:

Nama : Mochamad Fiqih Nugraha
NIM : 01031281823104
Fakultas : Ekonomi
Jurusan : Akuntansi
Bidang Kajian : Sistem Informasi Akuntansi

Telah diuji dalam ujian komprehensif pada tanggal 05 Oktober 2022 dan telah memenuhi syarat untuk diterima.

Panitia Ujian Komprehensif
Indralaya, 05 Oktober 2022

Ketua,



Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA
NIP. 196310041990031002

Anggota,



Arista Hakiki, S.E., M.Acc., Ak., CA
NIP. 197303171997031002

Anggota,



Asfeni Nurullah, S.E., M.Acc., Ak.
NIP. 198807122014042001



Arista Hakiki, S.E., M.Acc., Ak., CA
NIP. 197303171997031002

SURAT PERNYATAAN INTEGRITAS KARYA ILMIAH

Yang bertanda tangan di bawah ini,

Nama : Moehamad Fiqih Nugraha
NIM : 01031281823104
Fakultas : Ekonomi
Jurusan : Akuntansi
Bidang Kajian : Sistem Informasi Akuntansi

Menyatakan dengan sesungguhnya bahwa skripsi yang berjudul :

**THE EFFECT OF TECHNOLOGICAL ADVANCES AND END USER ABILITY TO
THE ACCOUNTING INFORMATION SYSTEM PERFORMANCE WITH TOP
MANAGEMENT SUPPORT AS THE MODERATING VARIABLE
(STUDY ON HOSPITALITY INDUSTRIES IN TANGERANG)**

Pembimbing,

Ketua : Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA
Anggota : Arista Hakiki, S.E., M.Acc., Ak., CA

Adalah benar hasil karya saya sendiri. Dalam skripsi ini tidak ada kutipan hasil karya orang lain yang tidak saya sebutkan sumbernya.

Demikianlah pernyataan ini saya buat dengan sebenarnya, dan apabila pernyataan saya ini tidak benar di kemudian hari, saya bersedia dicabut predikat kelulusan dan gelar kesarjanaan.

Indralaya, 09 November 2022
Pembuat Pernyataan,



Moehamad Fiqih Nugraha
NIM. 01031281823104

MOTTO AND TRIBUTE

MOTTO

“Expect Nothing, Appreciate Everything”

THE THESIS IS TRIBUTED TO:

Mama

Almh. Bunda

Ayah

Qiranika

Besties and Pals

PREFACE

All praises to Allah *Subhanahu Wata Aalaa.*, who has given countless mercies and blessings so this thesis which entitled, **“The Effect of Technological Advances and End User Ability to The Accounting Information System Performance with Top Management Support as The Moderating Variable (Study on Hospitality Industries in Tangerang)”** could be completed. *Salawat* and Salam also expressed to beloved Prophet Muhammad *Shalallahu Alaihi Wasallam*, who has given enlightenment for the entire universe.

The thesis focuses on examining certain factors that would affect the accounting information system performance. By setting down the study, researcher expect if this thesis would create impact to society in the future.

Researcher would also like to send deepest apology for any limitations on the thesis and many thanks to certain parties who have contributed to the completion of this thesis.

Indralaya, 09 November 2022



Moehamad Fiqih Nugraha

NIM. 01031281823104

ACKNOWLEDGEMENT

Praises to Allah for His countless blessings and mercies so that researcher is able to complete this thesis. Much thank and appreciation is also delivered to any parties who involved throughout the process of writing the thesis which entitled, **“The Effect of Technological Advances and End User Ability to The Accounting Information System Performance with Top Management Support as The Moderating Variable (Study on Hospitality Industries in Tangerang)”**. This thesis is written to obtain Bachelor of Economics degree on Accounting Department, Faculty of Economics, Sriwijaya University. Afterall, researcher would like to send deepest thank to whoever involved in this thesis, especially to:

1. **Mama, Almh. Bunda, and Ayah**, all of your prayers and sacrifices are the reason why I am here and able to go this far to pursue my goals to make all of you proud. May Allah always surround us with joy and happiness, aamiin.
2. **Mr. Prof. Dr. Ir. H. Anis Saggaff, MSCE** as the Chancellor of Sriwijaya University.
3. **Mr. Prof. Dr. Mohamad Adam, S.E., M.E.** as the Dean of Faculty of Economics, Sriwijaya University.
4. **Mr. Dr. Azwardi, S.E., M.Si.** as Vice Dean I of Faculty of Economics, Sriwijaya University.
5. **Mrs. Dr. Yulia Saftiana, S.E., M.Sc., Ak** as Vice Dean II of Faculty of Economics, Sriwijaya University.

6. **Mr. Dr. Suhel, S.E., M.Si.** as Vice Dean III of Faculty of Economics, Sriwijaya University.
7. **Mr. Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA** and **Mr. Arista Hakiki, S.E., M.Acc., Ak., CA** as my thesis supervisors who have contributed up to the end throughout process of preparing, executing, and finishing my research. I could have done this thesis without your advices and I will always remember every input of yours to make me a better individual.
8. **Mrs. Efva Octavina Donata Gozali, S.E., M.Si., Ak.** as the examiner on Thesis Proposal Seminar who has advised me a lot of constructive feedback to my thesis writing process.
9. **Mrs. Asfeni Nurullah, S.E., M.Acc., Ak.** as the examiner on Comprehensive Exam as well as my academic supervisor. I will always remember your kindness and compassion throughout my journey in Accounting Department. Your constructive feedback and support are also my aspiration to finish my study sooner.
10. All of the lecturers at Sriwijaya University, may all of the value and lesson you have taught could make me a good leader in the future.
11. Accounting Department of Sriwijaya University, which became a platform to grow and help me on obtaining Bachelor's Degree.
12. **Kangen** and **4 Men**, my dearest friend since day one I stepped in South Sumatra. Fitri, Ilham, Annisa, Adi, Luthfi, and Gilang. Thank you for teaching me the essence of belonging. Thank you for being the first place to come whenever I am down. Thank you for becoming the ultimate support system wherever I go.

13. **Members of IC Class**, which always be my to-go. Farah, Daffa, Debby, Zikri, Dwi Gusty, Rista, Irhamna. Thank you for all of the joy and sorrow that we shared during college life. I would not forget and would always cherish every moment that we past, especially during break time on library and canteen.
14. **AIESEC in Universitas Sriwijaya**, for teaching me the value of bravery, persistence, and courageous. I am so thankful and honored for being the member of the largest international youth organization. Once AIESECer, always AIESECer.
15. **Accounting Alumnae Chartered of Unsri '92** for having me as one of the awardee of your scholarship. May all of the good deeds you share to me as an awardee become blessing and a fortune to life of the members.
16. Thank you to all of my friends in Sriwijaya University. May all of the good things raining on us.
17. Thank you to all parties who have supported me throughout the process on writing this thesis.

Researcher would also like to send apologies for any misspelling on this thesis and hoping for any constructive feedback as a space of improvement. Researcher expect this thesis would be beneficial to each individual.

Indralaya, 09 November 2022



Moehamad Fiqih Nugraha
NIM. 01031281823104

ABSTRACT

THE EFFECT OF TECHNOLOGICAL ADVANCES AND END USER ABILITY TO THE ACCOUNTING INFORMATION SYSTEM PERFORMANCE WITH TOP MANAGEMENT SUPPORT AS THE MODERATING VARIABLE (STUDY ON HOSPITALITY INDUSTRIES IN TANGERANG)

By:

Moehamad Fiqih Nugraha

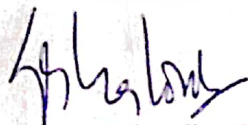
Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA

Arista Hakiki, S.E., M.Acc., Ak., CA

The study aims to determine the effect of technological advances and end user ability to the accounting information system performance using top management support as moderating variable on Hospitality Industries in Tangerang Area and use primary data collected through questionnaire distribution to users of accounting information system at three-star and four-star hotels in Tangerang Municipality, South Tangerang Municipality, and Tangerang Region. The study indicates if technological advances and end user ability affect the accounting information system performance. On the other hand, top management support fails to moderate the relation between technological advances and accounting information system performance, as it is also failed to moderate the relation between end user ability and accounting information system performance.

Keywords : *Accounting Information System Performance, Technological Advances, End User Ability, Top Management Support*

Chairman



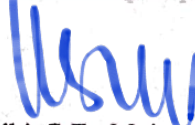
Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA
NIP. 196310041990031002

Member



Arista Hakiki, S.E., M.Acc., Ak., CA
NIP. 197303171997031002

Known by,
Head of Accounting Department



Arista Hakiki, S.E., M.Acc., Ak., CA
NIP. 197303171997031002

ABSTRAK

PENGARUH KECANGGIHAN TEKNOLOGI DAN KEMAMPUAN *END USER* TERHADAP KINERJA SISTEM INFORMASI AKUNTANSI DENGAN DUKUNGAN MANAJEMEN PUNCAK SEBAGAI VARIABEL MODERASI (STUDI PADA INDUSTRI PERHOTELAN DI WILAYAH TANGERANG)

Oleh:

Moehamad Fiqih Nugraha

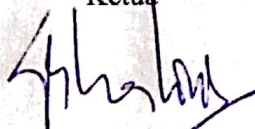
Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA

Arista Hakiki, S.E., M.Acc., Ak., CA

Penelitian ini bertujuan untuk meneliti pengaruh kecanggihan teknologi dan kemampuan *end user* terhadap kinerja sistem informasi akuntansi dengan dukungan manajemen puncak sebagai variabel moderasi pada industri perhotelan di wilayah Tangerang dengan melakukan pengumpulan data primer melalui penyebaran kuisioner kepada pengguna sistem informasi akuntansi di hotel bintang tiga dan bintang empat di Kota Tangerang, Kota Tangerang Selatan, dan Kabupaten Tangerang. Penelitian ini menunjukkan bahwa kecanggihan teknologi dan kemampuan *end user* mempengaruhi kinerja sistem informasi akuntansi. Adapun dukungan manajemen puncak gagal memoderasi hubungan antara kecanggihan teknologi dan kinerja sistem informasi akuntansi serta gagal dalam memoderasi hubungan antara kemampuan *end user* dan kinerja sistem informasi akuntansi.

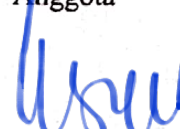
Keywords : *Kinerja Sistem Informasi Akuntansi, Kecanggihan Teknologi, Kemampuan Pengguna Akhir, Dukungan Manajemen Puncak*

Ketua



Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA
NIP. 196310041990031002

Anggota



Arista Hakiki, S.E., M.Acc., Ak., CA
NIP. 197303171997031002

Mengetahui,
Ketua Jurusan Akuntansi



Arista Hakiki, S.E., M.Acc., Ak., CA
NIP. 197303171997031002

SURAT PERNYATAAN ABSTRAK

Kami dosen pembimbing skripsi menyatakan bahwa abstraksi skripsi dari mahasiswa:

Nama : Moehamad Fiqih Nugraha

NIM : 01031281823104

Jurusan : Akuntansi

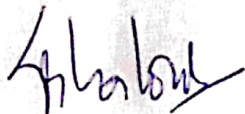
Mata Kuliah : Sistem Informasi Akuntansi

Judul Skripsi : *The Effect of Technological Advances and End User Ability to The Accounting Information System Performance with Top Management Support as the Moderating Variable*
(Study On Hospitality Industries In Tangerang)

Telah kami periksa cara penulisan, *grammar*, maupun susunan *tenses*-nya dan kami setuju untuk ditempatkan pada lembar abstrak.

Indralaya, 01 November 2022

Ketua



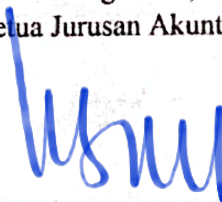
Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA
NIP. 196310041990031002

Anggota



Arista Hakiki, S.E., M.Acc., Ak., CA
NIP. 197303171997031002

Mengetahui,
Ketua Jurusan Akuntansi



Arista Hakiki, S.E., M.Acc., Ak., CA
NIP. 197303171997031002

CURRICULUM VITAE

PERSONAL INFORMATION

Surname : Moehamad Fiqih Nugraha
Gender : Male
Place, Date of Birth : Jakarta, November 5th, 1999
Religion : Islam
Address : Villa Tangerang Elok, Kutajaya,
Pasar Kemis, Tangerang, Banten
E-mail : moehamadfiqihnugraha@gmail.com



EDUCATIONAL INFORMATION

2018-2022 : Bachelor's Degree – Accounting, Universitas Sriwijaya
2014-2017 : SMK Bina Insan Cendekia Tangerang
2011-2014 : SMP Negeri 10 Depok
2005-2011 : SD Negeri Sawangan 02

ORGANIZATIONAL EXPERIENCE

2020-2021 : Accounting Manager, AIESEC in Universitas Sriwijaya
2019-2020 : Organizing Committee of Finance, JoinAIESEC Batch 11,
AIESEC in Universitas Sriwijaya
2011-2014 : SMP Negeri 10 Depok
2005-2011 : SD Negeri Sawangan 02

AWARDS AND RECOGNITION

- Awardee of Accounting Alumnae Chartered of Unsri '92 Scholarship for 2019-2022
- 1st Runner Up of Short Movie Competition Sriwijaya Accounting National Days in 2019
- Awardee of *Program Mahasiswa Wirausaha* by Sriwijaya University in 2021
- Moderator of Sriwijaya International Economics Summer School in 2021

TABLE OF CONTENTS

LEMBAR PERSETUJUAN UJIAN KOMPREHENSIF	i
LEMBAR PERSETUJUAN SKRIPSI.....	ii
SURAT PERNYATAAN INTEGRITAS KARYA ILMIAH	iii
MOTTO AND TRIBUTE	iv
PREFACE	v
ACKNOWLEDGEMENT	vi
ABSTRACT.....	ix
ABSTRAK	x
SURAT PERNYATAAN ABSTRAK.....	xi
CURRICULUM VITAE	xii
LIST OF TABLE	xvi
LIST OF FIGURE.....	xvii
CHAPTER I INTRODUCTION	1
1.1. Background.....	1
1.2. Research Problems	8
1.3. Research Objectives	9
1.4. Research Benefits	9
CHAPTER II LITERATURE REVIEW.....	10
2.2. Accounting Information System.....	13
2.3. Technological Advances	14
2.4. End User Ability.....	16
2.5. Top Management Support.....	17
2.6. Accounting Information System Performance	18
2.7. Previous Research	19
2.8. Hypothesis Development.....	22
2.8.1. The Effect of Technological Advances to AIS Performance	22
2.8.2. The Effect of End User Ability to AIS Performance.....	24
2.8.3. The Moderation Effect of Top Management Support on Relation between Technological Advances and AIS Performance	24
2.8.4. The Moderation Effect of Top Management Support on Relation between End User Ability and AIS Performance	25

2.9. Conceptual Framework	27
CHAPTER III RESEARCH METHODOLOGY	28
3.1. Research Scope.....	28
3.2. Research Design	28
3.3. Data Type and Source	28
3.4. Data Collection Method	29
3.5. Population and Sample	29
3.5.1. Population	29
3.5.2. Sample	31
3.6. Data Analysis Method	32
3.6.1. Data Quality Test	32
3.6.2. Classic Assumption Test.....	33
3.6.3. Regression Analysis.....	35
3.6.4. Hypothesis Test.....	36
3.7. Operational Definition And Variable Measurement	36
3.7.1. Operational Definition	36
3.7.2. Variable Measurement.....	39
CHAPTER IV RESULT AND DISCUSSION	40
4.1. Research Result	40
4.1.1. Respondent Demography Based on Gender	40
4.1.2. Respondent Demography Based on Age	41
4.1.3. Respondent Demography Based on Academic Background	41
4.1.4. Respondent Demography Based on Hotel's Location	42
4.1.5. Respondent Demography Based on Hotel's Classification	43
4.1.6. Respondent Demography Based on Working Experience.....	43
4.1.7. Respondent Demography Based on Used Application.....	44
4.1.8. Result of Data Quality Test	45
4.1.9. Result of Classic Assumption Test	49
4.1.10. Result of Hypothesis Tests	52
4.2. Discussion.....	60
4.2.1. The Effect of Technological Advances to AIS Performance (H1)	60
4.2.2. The Effect of End User Ability to AIS Performance (H2)	61
4.2.3. The Effect of Top Management Support on Relation Between Technological Advances and AIS Performance (H3)	63

4.2.4. The Effect of Top Management Support on Relation Between End User Ability and AIS Performance (H4)	64
CHAPTER V CONCLUSION	66
5.1. Conclusion	66
5.2. Recommendation	67
REFERENCES	69
APPENDIX	73

LIST OF TABLE

Table 2.1. Previous Research	19
Table 3.1. Workers on 5 Hotels in Tangerang	29
Table 3.2. Operational Definition	36
Table 3.3. Likert Scale Scoring	38
Table 4.1. Gender Profile of Respondents	39
Table 4.2. Age Profile of Respondents	40
Table 4.3. Academic Background Profile of Respondents	41
Table 4.4. Hotel's Location Profile of Respondents	41
Table 4.5. Hotel's Classification Profile of Respondents	42
Table 4.6. Working Experience Profile of Respondents	46
Table 4.7. Used Application Profile of Respondents	46
Table 4.8. Validity Test Result of Technological Advances	45
Table 4.9. Validity Test Result of End User Ability	45
Table 4.10. Validity Test Result of Accounting Information System Performance	46
Table 4.11. Validity Test Result of Top Management Support	47
Table 4.12. Reliability Test Result	48
Table 4.13. Normality Test Result	49
Table 4.14. Multicollinearity Test Result	50
Table 4.15. Heteroscedasticity Test Result	50
Table 4.16. Coefficient of Determination Test Result for Multiple Linear Regression	51
Table 4.17. Multiple Linear Regression	52
Table 4.18. Coefficient of Determination Test Result for Moderated Regression Analysis	55
Table 4.19. Moderated Regression Analysis	56

LIST OF FIGURE

Figure 2.1. Technology Acceptance Model and The Evolution	11
Figure 2.2. Conceptual Framework.....	26

CHAPTER I

INTRODUCTION

1.1. Background

Accounting Information Systems have been an essential part of companies, and they are used to help business process works efficiently and effectively. An AIS should be useful since accounting information is an essential aspect that will be used in decision making process of a business (Rujito et al., 2016). According to Romney and Steinbart (2013), AIS could be a paper-and-pencil manual system, a complex system using the latest in IT, or something in between.

Romney and Steinbart (2013) explain if a proper AIS would raise business effectiveness by enhancing the quality of products or services and decreasing the costs, lifting efficiency, sharing knowledge, effectivity of its supply chain, et cetera. Previous research indeed have shown the benefits of using AIS on businesses and organizations. Putri et al. (2020) for example, explained that AIS significantly affect the quality of financial statements on regional work unit (SKPD) of Central Lombok Regency. Research by Mulyanti (2021) also conclude if AIS has significant effect to employees performance on a logistic company in Jakarta. The AIS has been an important concern to the business community, as it is not only helping firms recognize the potential benefits from investments in IT, but also improves business performance (Al-dmour et al., 2017).

The usefulness of accounting information system itself is inseparable from how it performed in helping business operations. An AIS will provide a benefit to its users if its performance meet the needs of information system users (Ronna et

al., 2014). Components affecting the performance of AIS according to Romney and Steinbart (2013) are people, procedures, instructions, data, software, information technology infrastructure, also internal controls and security measures. The people are users of the system, in the case of business organization, the employees and employers. Procedures and instructions refer to the collection, processing, and data storage that may affect the whole activity of AIS. Data is the source of produced information in an organization, while software refers to the device used to process data related into information. IT infrastructure means hardware and network communication devices used in Accounting Information System, while internal control and security measures are the tools and guidance to save AIS data.

Tjen (2002) explains that AIS performance could be measured by two factors; user satisfaction of AIS and the usage of the system. Factors' affecting the systems are top management support, end user ability, user involvement of IS development, held of training and education for users, steering committee existence, the needs of establishing IS department, formalization of IS, and the scale of the organization. Research by Joshua and Jimmy (2017) included technological advances as an element that affect AIS performance, since it matters to increase a company's performance.

Technological advances have helped human on inventing wide variety of useful system to provide the best information and quality. The advance has emerged on many aspect, from IT infrastructure up to the software and affect our habit. The advancement also affect the usage of technology in many aspects of business, including AIS. Companies are now considering the big impact of

computerized AIS and begin to shift in, as they believe it would provide faster, more accurate, consistent, and reliable information (financial statements) compare to manual/traditional accounting (Jimmy and Joshua, 2017). Ratnaningsih and Suaryana (2014) also mention that computerized and integrated company, supported by advanced technology, may result on a better sustainability of its business.

The actualization of technological advances towards business may be recognized on tourism industry. According to Zsarnoczky in 2018, digital innovations and technological novelties such as peer-to-peer communication and the development of smart devices, provide benefits to the industry in many aspects for example, a better scheduling, finance and administration, and innovation on sales and marketing. As a result, the trends have opened the way for novel solutions like cloud-based booking sites or information and experience sharing via digital platforms, be in accordance with the market and customer preference which are shifting to digital, and the behavior is getting mobile. It could be distinguished on how people do their reservation using online travel agent, find their destinations using online maps, and how do they share the experience via social media (aptika.kominfo.go.id, 2019).

Data presented by Katadata.co.id in 2019 revealed that the search of Online Travel Agent (OTA) in Indonesia during 2019 is high. The growth touched 20% from the 1st semester of 2018 to the 1st semester of 2019 and the research conclude if Indonesia's online travel market will be prominent in Southeast Asia until 2025. One of the biggest OTA in Indonesia even record an increase of up to 700% in all of its product lines during Q2 of 2021. Airline ticket business

increased 400%, accomodation increased by 600%, entertainment ticket and travel essentials jumped 1.100% (technobusiness.id, 2021). It is concluded if the move of customer preference from traditional to online is truly significant, and because of innovation created by technological advances.

The advance has also influenced the development and changes in the ecosystem of Indonesian tourism. Cloud-based booking sites continue to innovate and provide memorable experiences through a convenient, safe, and enjoyable accomodations (Zsarnoczky, 2018). The provision, of course, involves the hospitality industry as one of the main agent. Through collaboration with OTA, hospitality industry is expected to increase the number of occupancy rates so as to increase revenue and their image, through review feature available on applications and search engine. On the other hand, the OTA is expected benefit as the marketplace from the share or fees received from the hotel, as well as enhancing brand as a trusted service provider (Hendriyati, 2019).

To accomodate the rapid change in the ecosystem, hospitality industries surely need to prepare suitable system that might handle the collaboration and the situation, since the use of technology may increase tourist's satisfaction and providing useful information needed by the owner, and contributes to gain more profits and recognition in the market. The system needs to adapt on new technology and it certainly affects the operation in each department, including finance department. The change then requires a provision of accounting information in real-time, because orders, payments, and cancellations are processed online. The existing AIS shall be able to accomodate the process, and the answer is by providing an advanced and suitable technology. In conclusion,

technological advances has an effect to AIS performance and it is align with the research from Kamawati et al. (2021), Joshua and Jimmy (2017), Ratnaningsih and Suaryana (2014).

To apply the latest technology throughout business operations, the ability of end users is essential. They need to understand the basics and procedures for using the existing system in order to produce the expected information accurately, and make a decisive prediction related about the information produced. End users also need to have several skills and abilities regarding the system they operate, because higher ability means higher understanding, and it would affect the usage frequency and improve user satisfaction towards AIS performance (Joshua and Jimmy, 2017).

Hari (2014) explains if the ability of users on operating system will affect their satisfaction, as it leads to the increase of usage intensity. The statement is supported by Septriani in 2010 on banking industries, stating if End User Ability affects significantly positive to user satisfaction and will improve the AIS performance, in accordance with Ratnaningsih and Suaryana (2014), also Susilastri (2010). Otherwise, Joshua and Jimmy (2017) figure out if end user ability does not affect positively to AIS Performance, and the result is supported by Siska and Jimmy (2014), Hari (2014), and Tjen (2002). The difference between the results has made this variable testing inconsistent and need a further study.

Technological advances and end user ability may affect the performance of accounting information system. The novelties help user on providing faster accounting information, and user ability in operating and interpreting information makes AIS more useful and easeful. However, these factors would certainly create

impact, only if it is supported by top management as the stakeholder over business operation including information system implementation, namely contributing on long-term organizational planning and control in IS, also ensuring a system project receives sufficient funding and resources to succeed (Nahriyanti, 2020).

Top management support is critical on helping the success of corporate information system (Shao et al., 2015). It is the key on determining the effectivity of the organization's information system (Odoyo and Ojera, 2020). Lack of top management support leads to failed projects and lost opportunities, because management tend to neglect their intention on securing, controlling, and participating on planning information system program, as it will leads to disinformation and inefficiency on developed program. Top management support towards the implementation and development of AIS contributing on how technological advances and user ability determine the AIS performance.

This research aims to determining the effect of technological advances and end user ability to AIS performance with top management support as the moderating variable. Related to the current condition, researcher will see whether technological advances and end user ability have the same effect on AIS performance as the previous researchs.

According to Memon et al. (2019), the choice of moderators should be based on several ideas, such as limitations and future directions of the study, or inconsistencies findings in past studies about the effect of the same antecedent (independent variable). The consideration of using top management support as a moderating variable is based on the explanation, by testing the inconsistent findings in past studies related about the effect of end user ability to AIS

performance, and limitations found in previous research regarding the size of the locale (Kharisma and Juliarsa, 2017) and type of industry (Joshua and Jimmy, 2017) on testing the effect of technological advances and end user ability to AIS performance.

The study claims the differences from previous research with targeted subject is workers that use Accounting Information System on Hospitality Industries in Tangerang area, specifically 3-Star and 4-Star hotels. The consideration of using only 3-Star and 4-Star hotels is because they already represent the whole facilities and systems have by 1-Star, 2-Star, and 5-Star hotels, also the implementation of integrated information system to help the run of their business (Ratnaningsih and Suaryana, 2014).

Tangerang area, including South Tangerang Municipality, Tangerang Municipality, and Tangerang Regency, as regions in Indonesia that have been affected by the Covid-19 pandemic are grantees of Tourism Grant Fund (*Dana Hibah Pariwisata*) on the end of 2020 provided by Ministry of Tourism and Creative Economy. The region has approximately received more than Rp 100 Billion (inews.id and wartakota.tribunnews.com, 2020) as one of the stimulus to arouse tourism, with target including hospitality industries. The funds are distributed to each of hotels in the region and later be used as a support to their operation. The phenomenon may be seen as a consideration of using Tangerang as the locale, because researcher would like to see how Top Management actually manage and support their operation including the utilization and improvement of latest technology and end user ability of their Accounting Information System, predominantly after the receive of funds.

Researcher expects by this study, companies may look forward into factors that should be maintained on developing and running the Accounting Information System, so it would enhance the performance of the company and create new ways on the implementation of business sustainability. By that, the title of this thesis is **“The Effect of Technological Advances and End User Ability to the Accounting Information System Performance with Top Management Support as the Moderating Variable (Study on Hospitality Industries in Tangerang)”**

1.2. Research Problems

Based on the background, the research problems are:

1. Do technological advances affect the AIS performance on hospitality industries in Tangerang?
2. Does end user ability affect the AIS performance on hospitality industries in Tangerang?
3. Does top management support moderate the effect of technological advances to AIS performance on hospitality industries in Tangerang?
4. Does top management support moderate the effect of end user ability to AIS performance on hospitality industries in Tangerang?

1.3. Research Objectives

Based on research problems, the objectives of the research are as follows,

1. Determining the effect of technological advances to AIS performance on hospitality industries in Tangerang Area
2. Determining the effect of end user ability to AIS performance on hospitality industries in Tangerang Area
3. Moderating the relation of technological advances and AIS performance on hospitality industries in Tangerang Area using top management support
4. Moderating the relation of end user ability and AIS performance on hospitality industries in Tangerang Area using top management support

1.4. Research Benefits

The study is conducted and expected to have several benefits both on theoretical and practical aspects as follows,

1. Theoretical Benefits
 - a. Accounting Students, as a reference to enhance knowledge related to Accounting Information System.
 - b. Next researchers, as a reference to the next researchers to conduct another research.
 - c. Researcher, to enhance knowledge, and a part of experience on conducting scientific research.
2. Practical Benefits

As an insight for companies on what to scale and what to manage on AIS performance, so it will be useful to the business and decision making process.

REFERENCES

- Alchan, I. H., Rahayu, S., & Muslih, M. (2016). Pengaruh Kemampuan Pengguna Sistem Informasi, Pimpinan Bagian, dan Program Pendidikan dan Pelatihan (Studi Pada PT PLN (Persero) Distribusi Jawa Barat). *E-Proceeding of Management*, 3(3), 3292–3297.
- Al-Eqab, M., & Adel, D. (2013). The Impact of IT Sophistications on the Perceived Usefulness of Accounting Information Characteristics among Jordanian Listed Companies Mahmoud Al-Eqab College of Bussiness Adminstration Prince Sultan University Riyadh , Kingdome of Saudi Arabia College o. *International Journal of Business and Social Science*, 4(3), 145–155.
- D.W. Ronna, A. Restu, F. R. (Riau U. (2014). Analisis faktor-faktor yang mempengaruhi kinerja sistem informasi akuntansi pada Perusahaan Perhotelan yang ada di Riau dan Sumatera Barat. *Jom FEKON*, 1(2), 1–15.
- Darma, J., Susanto, A., Mulyani, S., & Suprijadi, J. (2018). The role of top management support in the quality of financial accounting information systems. *Journal of Applied Economic Sciences*, 13(4), 1009–1020.
- Faridah, E., & Noviyanti, R. (2018). Pengaruh Kemampuan Personal Pengguna Sistem Informasi Terhadap Kinerja Sistem Informasi Akuntansi (Studi Pada PLN Rayon Ciamis). *Jurnal Wawasan Dan Riset Akuntansi*, 4(2), 83–92. <https://jurnal.unigal.ac.id/index.php/jawara/article/view/1391/1141>
- Gede, I. P., Trenida, T., & Dwirandra, A. A. N. B. (2018). *Dukungan Manajemen Puncak Memoderasi Pengaruh Keterlibatan Pengguna dan Kemampuan Pengguna Pada Kinerja Sistem Informasi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Udayana (Unud)*, Bali, 1844–1869.
- Hendriyati, L. (2019). Online travel agent. *Jurnal Media Wisata*, 17(1), 1–10.
- Ivana, D., & Wehartaty, T. (2016). *Faktor-Faktor Yang Mempengaruhi Kinerja Sistem Informsi Akuntansi Pada Dealer PT Astra International Tbk. Di Surabaya*. 70–87.
- Jayani, H. Dwi. (2019). “*Pasar Travel Online Indonesia Tertinggi di Asia Tenggara*”. katadata. Retrieved from website: databoks.katadata.co.id/datapublish/2010/10/14/pariwisata-tumbuh-potensi-travel-online-indonesia-tertinggi-di-asia-tenggara/ on October 2nd, 2021
- Joshua Dharmawan & Jimmy Ardianto. (2017). Puncak, Manajemen Kinerja, Terhadap Informasi, Sistem Bintaro, Tangerang D A N. 9(1).
- Kharisma, I. A. M., & Juliarsa, G. (2017). Pengaruh Keterlibatan Pemakai, Kemampuan Pemakai, Pelatihan dan Pendidikan Pemakai terhadap Kinerja

Sistem Informasi Akuntansi. *E-Jurnal Akuntansi Universitas Udayana*, 19(3), 2527–2555.

Komara, Acep. (2005). “Analisis Faktor-Faktor yang Mempengaruhi Kinerja Sistem informasi akuntansi”. *Jurnal SNA* 8. Halaman 836-848.

Martin Zsarnoczky. (2018). The Digital Future of the Tourism & Hospitality Industry By Martin Zsarnoczky Spring 2018. *Boston Hospitality Review*, Spring(June), 1–9. www.bu.edu/bhr

Memon, M. A., Cheah, J. H., Ramayah, T., Ting, H., Chuah, F., & Cham, T. H. (2019). Moderation analysis: Issues and guidelines. *Journal of Applied Structural Equation Modeling*, 3(1), i–xi. [https://doi.org/10.47263/jasem.3\(1\)01](https://doi.org/10.47263/jasem.3(1)01)

Mulyanti, K. (2021). Pengaruh Sistem Informasi Akuntansi Terhadap Kinerja Karyawan Pada Pt Iron Bird Logistics. *Land Journal*, 1(2), 187–194. <https://doi.org/10.47491/landjournal.v1i2.711>

Muthma'inah, S., Suprihati, & Kristiyanti, L. (2021). Pengaruh Kecanggihan Teknologi Informasi, Partisipasi Manajemen, dan Pengetahuan Manajer Akuntansi pada Pt Indah Yatama Air Cargo di Surakarta dan Semarang. *Jurnal Akuntansi Dan Pajak*.

Nahriyanti. (2020). Pengaruh Dukungan Top Management, Kemampuan, Serta Pelatihan Dan Pendidikan Terhadap Kinerja Sistem Informasi Akuntansi (Studi Kasus pada BPJS Ketenagakerjaan Kota Palopo). *Jurnal Akuntansi Dan Bisnis*, 03(02), 21–45. <http://www.journal.stiem.ac.id/index.php/jurakun/article/viewFile/510/332>

Odoyo, C. O., & Ojera, P. B. (2020). Impact of Top Management Support on Accounting Information System: A Case of Enterprise Resource Planning (ERP) System. *Universal Journal of Management*, 8(1), 12–19. <https://doi.org/10.13189/ujm.2020.080102>

Osesoga, M. S. (2020). Kinerja Sistem Informasi Akuntansi Dan Faktor-Faktor Yang Mempengaruhinya (Studi Pada Perusahaan Ritel Wilayah Tangerang, Tangerang Selatan, Jakarta, Dan Bogor). *Ultimaccounting : Jurnal Ilmu Akuntansi*, 12(2), 152–173. <https://doi.org/10.31937/akuntansi.v12i2.1699>

Puspitasari, N. W. N., & Juliarsa, G. (Universitas U. (2017). *Keterlibatan dan Kemampuan Teknik Personal pada Kinerja SIA dengan Pendidikan dan Pelatihan sebagai Variabel Moderasi*. 20, 380–408.

Puspitawati, L. (2015). The Influence of User Ability to Effectiveness of Accounting Information Systems : Research on the Tax Office (LTO) in West Java Regional Office. *Research Journal of Finance and Accounting*, 6(12), 135–146.

- Putri, D. A., Mawardi, M. C., & Hariri, H. (2020). Pengaruh Sistem Pengendalian Internal Dan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan (Studi Empiris Pada SKPD Kabupaten Lombok Tengah). *Jurnal Ilmiah Riset Akuntansi*, 9(3), 49–61. <http://riset.unisma.ac.id/index.php/jra/article/view/7873>
- R. Siska, A. Jimmy. (2014). Faktor – Faktor yang Mempengaruhi Kinerja Sistem Informasi Akuntansi Perusahaan Ritel di Kota Tangerang. *Ultimaccounting : Jurnal Ilmu Akuntansi*, 6(1), 58–73.
- Ratnaningsih, K. I. (2014). Pengaruh Kecanggihan Teknologi Informasi, Partisipasi Manajemen, dan Pengetahuan Manajer Akuntansi Terhadap Efektivitas Sistem Informasi Akuntansi. *E-Jurnal Akuntansi Universitas Udayana* 6.1 (2014):1-16, 1, 1–16.
- Rehab U. Trabulsi. (2018). The Impact of Accounting Information Systems on Organizational Performance : The Context of Saudi ' s SMEs. *International Review of Management and Marketing*, 8(2), 69–73.
- Robbins, S. P. (2012). *Organizational Behavior* 15th ed. Pearson Education Inc.
- Romney, Marshall B. and Steinbart, Paul J. 2013. “Accounting Information Systems”. Thirteenth Edition. United Kingdom: Pearson Education.
- Rujito, Cholifah, A., & Iskandar, D. (2016). Analisis Internal Control , Kompetensi Sumber Daya Manusia Dan Penerapan E-Commerce. *Profita : Komunikasi Ilmiah Akuntansi Dan Perpajakan*, 3(1), 439–453. <https://publikasi.mercubuana.ac.id/index.php/profita/article/view/2891/>
- Sanders, M., Lewis, P., Thornhill, A. 2009. “Research Methodology for Business Students”. Fifth Edition. United Kingdom: Pearson Education.
- Sekaran, U., and Bougie, R. 2016. “Research Methods for Business”. Seventh Edition. United Kingdom: Wiley.
- Septriani, E. (2010). Pengaruh kinerja sistem terhadap kepuasan pengguna pada PT. Bank Muamalat Indonesia (Tbk). Universitas Gunadarma Jakarta, 1–20.
- Setiawan, A., & Sulistiowati, L. H. (2018). Penerapan Modifikasi Technology Acceptance Model (Tam) Dalam E-Business. *Jurnal Manajemen Dan Pemasaran Jasa*, 10(2), 171. <https://doi.org/10.25105/jmpj.v10i2.2277>
- Shagari, S. L. (University U. M. (2017). The Role of Intra-Organizational Factors in Accounting Information System Effectiveness. *Management & Accounting Review*, 16(2).
- Shao, Z., Feng, Y. and Hu, Q. 2016. Effectiveness of top management support in enterprise systems success: a contingency perspective of fit between leadership style and system life-cycle. *European Journal of Information Systems*, 25: 131-153.

- Sulastrini, D. (2014). Faktor-Faktor yang Mempengaruhi Kinerja Sistem Informasi Akuntansi Dengan Kompleksitas Tugas Sebagai Variabel Moderasi Studi Empiris pada PT. PLN Persero Distribusi Area Bali Utara. *E-Jurnal SI Akuntansi Universitas Pendidikan Ganesha Jurusan Akuntansi SI*, 2(1), 1–12.
- Susilatri, Amris Rusli Tanjung, dan Surya Pebrina, (2010). Faktor-Faktor Yang Mempengaruhi Kinerja Sistem Informasi Akuntansi Pada Bank Umum Pemerintah Dikota Pekanbaru. *Jurnal Ekonomi* Vol. 18, nomor 2.
- Taherdoost, H. (2018). Validity and Reliability of the Research Instrument; How to Test the Validation of a Questionnaire/Survey in a Research. *SSRN Electronic Journal*, September. <https://doi.org/10.2139/ssrn.3205040>
- Taiwo, J. N. (2016). Effect of ICT on Accounting Information System and Organisational Performance: the Application of Information and Communication Technology on Accounting Information System. *European Journal of Business and Social Sciences*, 5(02), 1–15. <http://www.ejbss.com/recent.aspx/>
- Tjen, T.F, (2002). Faktor-Faktor Yang Mempengaruhi Kinerja Sistem Informasi Akuntansi. *Jurnal Bisnis dan Akuntansi* Volume IV No. 2.
- Trabulsi, R.U. (2018) “The Impact of Accounting Information Systems on Organizational Performance: The Context of Saudi’s SMEs”. *International Review of Management and Marketing*. ISSN: 2146-4405. Vol 8. No. 2.