

**THE INFLUENCE OF MANAGEMENT COMMITMENT,
USER INVOLVEMENT IN SYSTEM DEVELOPMENT,
TRAINING AND EDUCATION, AND TECHNICAL
CAPABILITIES OF AIS USER ON PERFORMANCE OF
ACCOUNTING INFORMATION SYSTEMS**

(Empirical Study on Rural Banks (BPR) in Palembang)



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ACCOUNTING

Proposed as One of the Requirements to Get A Bachelor of Economic Degree

MINISTRY OF EDUCATION AND CULTURE

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THE INFLUENCE OF MANAGEMENT COMMITMENT, USER INVOLVEMENT IN SYSTEM DEVELOPMENT, TRAINING AND EDUCATION, AND TECHNICAL CAPABILITIES OF AIS USER ON PERFORMANCE OF ACCOUNTING INFORMATION SYSTEMS

(Empirical Study on Rural Banks (BPR) in Palembang)

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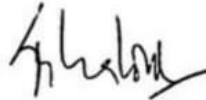
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MOTTO

"Sufficient for us is Allah, and (He is) the best Disposer of affairs."

(QS. Ali Imran : 173)

"Seeking knowledge is taqwa. Conveying knowledge is worship. Repeating knowledge is remembrance. Seeking knowledge is jihad."

(Imam Al-Ghazali)

PREFACE

All praise and gratitude to Allah SWT, for His mercy and guidance so that the author can complete this Final Project entitled “The Influence of Management Commitment, User Involvement in System Development, Training and Education, and Technical Capabilities of Ais User on Performance of Accounting Information Systems (Empirical Study on Rural Banks (BPR) in Palembang)” as one of the requirements in completing studies at the Accounting Department, Economics Faculty (S1) at Sriwijaya University.

The script discusses about the effect of management commitment, user involvement in system development, training & education, and technical capabilities of AIS user on Performance of Accounting Information Systems. The data used in this research is primary data that is collected by using questionnaires.

Palembang, 08 August 2021

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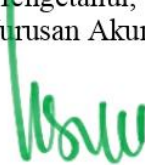
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ABSTRACT

**THE INFLUENCE OF MANAGEMENT COMMITMENT, USER INVOLVEMENT
IN SYSTEM DEVELOPMENT, TRAINING AND EDUCATION, AND TECHNICAL
CAPABILITIES OF AIS USER ON PERFORMANCE OF ACCOUNTING
INFORMATION SYSTEMS
(EMPIRICAL STUDY ON RURAL BANKS (BPR) IN PALEMBANG)**

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Rista**

This study aims to obtain empirical evidence and determine the effect of management commitment, user involvement in system development, training and education, and Technical Capabilities of accounting information systems users to the performance of accounting information systems. The type of data in this study is primary data obtained by distributing questionnaires directly to subjects, namely 60 employees who use accounting information systems at 5 BPRs in the city of Palembang. Samples were taken using purposive sampling method. The analysis technique used is multiple regression analysis using SPSS 20 software. The results show that the variables of management commitment, user involvement in system development, training and education, and technical capabilities of accounting information systems user have a positive and significant effect on performance of accounting information system.

Keywords: Management Commitment, User Involvement in System Development, Training and Education, Technical Ability of Accounting Information System Users, Accounting Information System Performance

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ABSTRAK

PENGARUH KOMITMEN MANAJEMEN, KETERLIBATAN PENGGUNA DALAM PENGEMBANGAN SISTEM, PELATIHAN DAN EDUKASI, DAN KEMAMPUAN TEKNIS PENGGUNA SISTEM INFORMASI AKUNTANSI TERHADAP KINERJA SISTEM INFORMASI AKUNTANSI (STUDI EMPIRIS PADA BPR KOTA PALEMBANG)

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Penelitian ini bertujuan untuk mengetahui pengaruh komitmen manajemen, keterlibatan pengguna dalam pengembangan sistem, pelatihan dan edukasi, dan kemampuan teknis pengguna sistem informasi akuntansi terhadap kinerja sistem informasi akuntansi. Jenis data pada penelitian ini ialah data primer yang didapatkan dengan cara penyebaran kuisioner secara langsung kepada subjek penelitian, yakni 60 karyawan yang menggunakan sistem informasi akuntansi pada 5 BPR di kota Palembang. Sampe diambil dengan menggunakan metode *purposive sampling*. Teknik analisis yang dilakukan ialah uji analisis regresi berganda dengan menggunakan *software* SPSS 20. Hasil penelitian menunjukkan variabel komitmen manajemen, keterlibatan pengguna dalam pengembangan sistem, pelatihan dan edukasi, dan kemampuan teknis pengguna sistem informasi akuntansi berpengaruh positif dan signifikan terhadap kinerja sistem informasi akuntansi.

Kata Kunci: Komitmen Manajemen, Keterlibatan Pengguna dalam Pengembangan Sistem, Pelatihan dan Edukasi, Kemampuan Teknis Pengguna Sistem Informasi Akuntansi, Kinerja Sistem Informasi Akuntansi

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CHAPTER I

INTRODUCTION

1.1. Background

Information systems in the business world today are crucial, both for internal parties or external parties of the company. Information systems can provide information that makes it easy for internal and external parties to find out the condition of the company or the business that is run by the company. Advances in information and communication technology that are growing rapidly will bring changes to the government and business environment such as changes in production technology, information technology and organizational structures that encourage continuous efforts to improve organizational performance in achieving its goals (Rizka, 2019)

Accounting information system is one part of the information system. Accounting information system provides information about the financial condition of the company that is needed by internal parties to make business plans and decision-making, and provide information to external parties involved in the company's business. In recent years, the Accounting Information System (AIS) is a system that is very important in the Company because AIS is a source of important information for the Company. (Azhar Susanto, Meiryani, 2018). The role of accounting information systems is very critical for companies because accounting information systems support the company's business operations, such as managerial decision making, business plan making and is one of the strategies to achieve organizational competitive advantage (O'Brien, 2003). One way for companies to produce information that is timely, accurate

and reliable is to use a computer-based accounting information system. A computer-based system is needed by companies to assist them in data processing and decision making.

Rural Banks is a banking business that in its current development and competition, is in need of a quality accounting information system and can run well. In dealing with the developments in the business world, the BPR continues to improve its accounting information system to be able to provide relevant, accurate and reliable accounting information. At this time in conducting its business activities, the Rural Banks (BPR) in Palembang have used information technology in order to improve operational efficiency and quality in services to banking service users. Rural Banks continues to innovate and make changes in the use of its accounting information system application so that the reports produced can be of high quality, trusted and relevant to management and can assist in decision making as well as for external parties who have an interest in the BPR business, This is regulated in a copy of OJK regulation number 75 / POJK.03 / 2016 in article 2 which states that rural banks and SRBs that have a core capital of at least or at least fifty billion, must carry out information technology that is at least in the form of a core banking application and data center . The results of the 2015 Financial Services Authority (OJK) Quality Control Inspection Department revealed that there were still a number of problems implementing ICT (Computer Information Technology) in BPRs, especially the applications of ICT that were not aligned with BI / OJK. These problems occur because of the lack of ICT application control, operational management and the lack of standard operating procedures, staff

and infrastructure conditions and maintenance. As stated by Dimitri Mahayana, an ITB lecturer, this situation must be addressed in the form of internal strengthening of the Rural Banks or regulator that determines e-banking security risks as outlined in PBI No. 9/15 / PBI / 2007 concerning information technology system risk management (www.m.detik.com).

The problem in using the system is an online system failure which results in network disruption (offline). Where this will slow down performance and of course become a problem in employee satisfaction with the system due to lack of support from top management as well as minimal system usage and the quality of the resulting information system, less relevant and timely. From the information system used, it can be seen that the management of the organization is good or not.

Even though the information system has been used, there are still problems and complaints from customers. One of them is the banking information system service, the lack of system support tools that are not yet optimal, such as the absence of a queuing system resulting in accumulation of customers after arriving in the service lane at certain times, incomplete system features such as not registering districts in the system and the absence of the calculation of the principal installments in the loan application system (administration), resulting in difficulties in the administration section to identify the sub-district and the calculation of the principal installments of the customer who made the loan.

Head of OJK, Untung Nugroho, revealed that in 2019, BPR and BPRS from the external side have many challenges in facing the Industrial Revolution 4.0. BPR and

BPRS are required to develop in the midst of technological advances and competition in the financial industry which has focused on information technology. The next challenge is the problem of competition with other financial institutions, one of which is peer to peer lending financial technology (fintech). Currently, BPR and BPRS must be able to anticipate the needs of the people who want fast services. For that BPRS need innovation and start to become aware of information technology. BPR and BPRS are also bundered with government programs through people's business credit (KUR) which is distributed through commercial banks. "BPR and BPRS must be more active and adapt to developments in IT (information technology). BPRs are also expected to cooperate with other institutions such as IT companies for core banking and fintech for product development while still applying the principle of prudence. (www.ekbisharian.com)

According to Saedi and Bhavani (2014), accounting information systems must be reliable in operations and must provide information that is accurate and reliable to its users in a time frame, and in a form relevant to their needs. must include internal controls that are suitable for protecting the integrity of information, to protect the resources of the company. To achieve a quality accounting information system, management commitment is needed for the running of the company's accounting information system. Management commitment must be further enhanced, especially for the dimension of ensuring the availability of resources, and ensuring objectivity that the quality of the data set is used as input for information systems in producing quality

accounting information (Rahayu, 2012). The quality of accounting information systems can be improved through increased commitment to better management, organizational culture and better organizational structure (Rapina, 2014). To do this management must set measurable goals for each process. Effective executive management will determine the company's goals, review the data / output of the process, make decisions and take action based on these outputs. This is concurrent with the level of communication throughout the organization. Quality information will take the form of a well-designed information system. Proper use of SIA and supported by good personal skills. The presentation shows that in system development, several aspects need to be involved to measure AIS performance, namely: user involvement in system development, user education and training programs, technical capabilities of AIS user, and management commitment (Rusdi and Megawati, 2011).

Previous studies find a gap on this topics. Some researchers find that management commitment influences performance of AIS (Ahmad Al Hiyari et al., 2013;Ladewi 2014;Ajeng 2015), meanwhile Sulastri (2016) states that management commitment doesn't influeces Performance of AIS, some other research find that User Involvement in systems development influences performance AIS (Komara 2013;Ajeng 2015) meanwhile other research states that user involvement is systems development does not influence performance of AIS (Caecilia & Elen, 2013;Galang & Amir 2014) and some other research find that Training & education influences performance AIS (komara 2013), Ladewi (2014), and Ajeng (2015) meanwhile the other research states that Training & Education does not influence performance of AIS,

(Almilia, 2007). And the other researcher (Caecilia & Elen 2012;Ladewi 2014) find that Technical Capabilities of AIS user influence the Performance of AIS meanwhile Galang & Amir (2014) find that Technical Capabilities of AIS user doesn't influence the Performance of AIS.

Research on the topic of the performance of accounting information systems has been widely carried out, however there are still many inconsistency in research results. These results vary because there are some differences in the variables used, research objects, and differences in the study period. Because of the inconsistency of the results, this study wants to review the factor that influence the Performance of accounting information systems. This research will be related to management commitment, user involvement in system development, training & education, and technical capabilities of AIS user.

Based on the background explanation above, the researcher is interested in conducting research on the performance of the accounting information system which is an important part of an organization. This study refers to the Ajeng study (2017) the first difference in this study there is added variables Technical Capabilities of AIS User, because in previous studies on this variable there were many inconsistent results. And the second difference is, the population of this study is Rural Banks in Palembang.

1.2. Statement of Problem

This study trying to identify and get empirical evidence about the effect of management commitment, user involvement in system development, training &

education, and technical capabilities of AIS user on Performance of Accounting Information Systems.

1.3. Objective of Research

Based on the above problems, the objective of this study is to determine the influence of management commitment, user involvement in system development, training & education, and technical capabilities of AIS user on Performance of Accounting Information Systems.

1.4. Benefits of Research

Theoretically, the contribution of this research is expected to be useful for expanding knowledge about the factors that influenced performance of accounting information systems, This research can also be used for further research relating to accounting information systems.

Practically, the contribution of this research is expected to be beneficial for companies that have used accounting information systems, so that their decision makers can know what factors can affect the Performance of their Accounting Information systems.

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