

Factors Affecting the Performance of the Accounting Information System at the Harapan Sehat Clinic Jember

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Abstract

This study aims to analyze the effect of user participation, user capabilities, information technology sophistication, task complexity and system development formalization on accounting information system performance at Harapan Sehat Jember Clinic. The type of research used is explanatory quantitative research. The data used is primary data with data collection techniques, namely observation, literature and surveys. The number of respondents in this study were 43 people. The data analysis method used is instrument data test, classic assumption test, multiple linear regression, coefficient of determination (R²) and hypothesis testing. The results of the study show that user capabilities and information technology sophistication have a partial effect on the performance of accounting information systems. While User Participation, Task Complexity and System Development Formalization have no partial effect on Accounting Information System Performance. Simultaneously User Participation, User Capability, Information Technology Sophistication, Task Complexity and System Development Formalization affect the Performance of Accounting Information Systems.

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1. Introduction

Information technology is a necessity for organizations that can help organizational and individual performance. The parties with an interest in the use of financial information include internal parties consisting of company managers and employees. Meanwhile, external users include interested parties outside the company. Accounting and financial information is really needed by various parties, especially by management as a basis for making business decisions. Apart from that, parties outside the company such as potential investors, creditors, tax offices and the general public are also greatly helped by the presence of informative and credible financial information. Therefore, we need a system that is able to process accounting data into up-to-date financial reports, namely an accounting information system.

An Accounting Information System is a system that collects, records, stores and processes data to produce information for decision makers. These systems include people, data procedures and instructions, software, information technology infrastructure, as well as internal controls and security measures. The accounting information system in business entities acts as a forum for all transactions carried out in business processes. The existence of an accounting information system can help workers understand the limits of responsibilities and tasks assigned. For workers, the clearer the boundaries of responsibilities and tasks given will stimulate individuals to do their work well and innovate in order to get a good performance assessment. Apart from that, the existence of an accounting information system also plays a role in safeguarding company assets.

Harapan Sehat Clinic is an organization operating in the health sector which requires the existence of an accurate information system to improve services to consumers and other related environments. There are still problems that arise in the use of information systems. Employees are required to be able to use computers and operate the systems contained therein to support the work assigned to them. Not a few employees feel confused about operating a computer at work. This phenomenon can be caused by several things, namely because they feel less confident in operating the existing accounting information system, and they are not involved in system development so they do not have sufficient knowledge. Another trigger could be because the existing information system does not suit the company's needs, for example the existing information system is too sophisticated for a small company so that the company

can experience losses because the costs incurred are very large. On the other hand, large companies use simple information systems so they cannot meet the company's information system needs.

This research uses the independent variables user participation, user ability, information technology sophistication, task complexity and system development formalization. User participation is the involvement or activeness of users in the system development process by members of the organization or members of the target user group. According to Ablelo (2021) and Safitri, et al (2021) user participation has a positive and significant influence on the performance of accounting information systems. Meanwhile, according to Dewi, et al (2022) user involvement has no effect on the performance of the accounting information system.

Another factor that influences AIS performance is user capability. User ability is the level of user knowledge in implementing the information system implemented by the company. User capabilities can facilitate the AIS development process in an organization/company with individual attitudes and behavior in carrying out reasonable activities in the context of information technology users. According to Semerajana, et al (2022) and Safitri, et al (2021) state that user ability has a positive and significant effect on the performance of accounting information systems. Meanwhile, according to Prabowo (2014), his research stated that user ability does not have a significant positive effect on AIS performance.

According to Ekayani (2014) in Ayustini (2021), sophisticated information technology is computerized technology and integrity supported by modern supporting applications, which are expected to have a positive impact on the continuity of employee performance. Information technology is an effective tool for improving performance, understanding internal conditions and external challenges. Computer-based accounting information systems aim to make it easy for accountants to produce information that is reliable, relevant, timely, complete, understandable and tested. Research conducted by Maharani, et al (2022) states that the sophistication of information technology has a positive effect on the performance of accounting information systems. Meanwhile, Handoko and Wilson (2020) stated that the sophistication of information technology has no effect on AIS performance.

Task complexity is the perception of each individual regarding the number of tasks, the structure of the task and the level of difficulty of a task associated with the amount of information contained about the task. Task complexity greatly influences information system performance. If in a company the complexity of a task becomes higher, it will cause a decrease in a person's effort in completing a task. In Anul's (2022) research, it is stated that task complexity has no effect on the performance of the accounting information system. Meanwhile, research conducted by Pranata, et al (2021) states that task complexity has a positive effect on the performance of accounting information systems.

Another factor that influences AIS performance is the formalization of system development. Formalization of system development is notification of the stages of the system development process which are recorded systematically and actively make adjustments to the records. The higher the level of formalization of system development, the performance of the accounting information system will also increase. Research conducted by Maharani, et al (2022) states that the formalization of system development has a positive effect on the performance of accounting information systems. Meanwhile, according to Handoko (2020) and Almilia, et al (2007), the formalization of system development has no effect on the performance of the accounting information system.

2. Literature Review

Accounting Information System

According to Mulyadi (2007), an accounting information system is an arrangement of forms, records and reports that are coordinated in such a way as to provide the financial information needed by management, in order to facilitate company management.

Accounting Information System Performance

According to Mulyadi (2007), Accounting Information System Performance is an assessment of the accounting information system used or utilized by a company with the aim of motivating employees to achieve company targets and the information system used by the company can provide maximum benefits for the company.

User Participation

According to Agustina et al, (2020) user participation is the involvement of users in the design and development of information systems. What is the role of the user and what steps are taken and directs the contribution in the process of designing and developing information systems. If the participation of information system users is higher, the performance of the accounting information system will increase, and vice versa.

User Capabilities

User ability is a skill possessed by a person that is obtained from experience and from education or training that has been attended so that it can increase satisfaction with using AIS implemented by an organization (Suryawarman and Sari, 2013).

Sophistication of Information Technology

According to Ariani (2019) technological sophistication is a system construction/ arrangement that refers to the use of nature, complexity and interdependence of information technology and management which is capable of producing a variety of system technologies, designed to assist human work in producing quality information.

Task Complexity

Sanusi and Iskandar (2007) define task complexity as an unstructured task that is confusing and difficult. Task complexity can be defined as a function of the task itself. Task complexity is a task that is complex and complicated.

Formalization of System Development

According to Lee and Kim (1992) in Antari, et al (2015), formalization of information system development means assignments in the system development process that are documented systematically and confirmed with existing documents, and will influence the success of information system implementation.

3. Methodology

This type of research is quantitative research using primary data. This research is called quantitative research because the research data is in the form of numbers. Primary data is data obtained from respondents through distributing questionnaires online by researchers. The population in this study was the leadership and all employees at the Harapan Sehat Jember Clinic. The sampling technique used in this research was purposive sampling. Data analysis techniques used were instrument testing, classical assumption testing, multiple linear regression analysis, determination coefficient (R^2), hypothesis testing using the IBM SPSS 25 program.

The classical assumption test is a statistical requirement that must be carried out in multiple linear regression analysis based on ordinary least squares. In OLS there is only one dependent variable, while there are more than one independent variable (Firdaus, 2019). The classical assumption tests carried out are the multicollinearity test, heteroscedasticity test, and normality test.

Multiple Linear Regression Analysis According to Ferdinand (2006), a regression model is a model in research that is used to determine how much influence the independent variable has on the dependent variable. Next, the t test and F test were carried out. Individual Parameter Significance Test (t statistical test) aims to find out how much influence an independent variable individually/partially has in explaining variations in the dependent variable (Ghozali, 2011). The F test is used to find out how far all independent variables influence the dependent variable together in a regression model (Firdaus, 2019).

4. Results and Discussion

4.1. Results

Normality Test Results

The results of the Normality test is presented in the following table.

Table 1. One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		43
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	1,97833718
Most Extreme Differences	Absolute	0,057
	Positive	0,054
	Negative	-0,057
Test Statistic		0,057
Asymp. Sig. (2-tailed)		0,200 ^{c,d}

Source: Data Processed (2023)

Based on the results of the normality test, the data shows that it is normally distributed, indicated by a significant value > 0.05, namely 0.200.

Multicollinearity Test Results

The results of the Multicollinearity test is presented in the following table.

Table 2. Multicollinearity Test

Model	Collinearity Statistics		Information
	Tolerance	VIF	
User Participation	0,685	1,460	Multicollinearity Free
User Capabilities	0,417	2,396	Multicollinearity Free
Sophistication of IT	0,592	1,689	Multicollinearity Free
Task Complexity	0,914	1,094	Multicollinearity Free
Formalization of System Development	0,522	1,915	Multicollinearity Free

Source: Data Processed (2023)

Based on the table above, it shows that the Variance Inflation Factor (VIF) value for each dependent variable is < 10 and the tolerance value for each variable is > 0.01, so it can be concluded that there is no correlation or multicollinearity in each independent variable.

Heteroscedasticity Test Results

The results of the Heteroscedasticity test is presented in the following table.

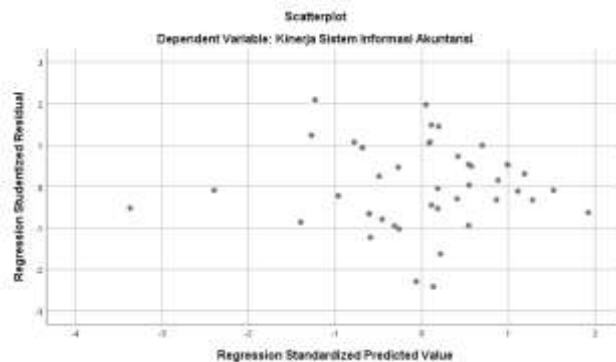


Figure 1. Scatter plot diagram

Source: Data Processed (2023)

Based on the image above, it shows that the points in the image are spread above and below zero on the Y axis and do not form a wavy, widening or narrowing pattern, it can be concluded that heteroscedasticity does not occur.

Multiple Linear Regression Analysis

The results of multiple linear regression analysis is presented in the following table.

Table 3. Multiple linear regression analysis

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	- 3,118	6,060		- 0,515	0,610
User Participation	- 0,100	0,212	- 0,061	- 0,472	0,640
User Capabilities	0,531	0,231	0,381	2,296	0,027
Sophistication of IT	0,517	0,196	0,366	2,632	0,012
Task Complexity	0,152	0,202	0,084	0,753	0,456
Formalization of System Development	0,471	0,408	0,171	1,153	0,256

Source: Data Processed (2023)

Based on the table above, the following multiple linear regression equation is obtained:

$$Y = -3.118 - 0.100X_1 + 0.531X_2 + 0.517X_3 + 0.152X_4 + 0.472X_5$$

To interpret the results of this analysis, they can be explained as follows:

- a. The constant value (a) shows a value of 3.118 and a negative value explains the situation when the independent variables of user participation, user ability, sophistication of information technology, complexity of tasks and formalization of system development are assumed to be zero/constant, then the performance of the accounting information system at Harapan Sehat Clinic decreases by 3.118

- or in other words, the performance of the accounting information system at the Harapan Sehat Clinic has decreased.
- The regression coefficient value for the user participation variable is 0.100 and is negative, which means that if the user participation variable increases by one unit, the accounting information system performance variable will decrease by 0.100. This means that the higher the value of user participation, the lower the level of performance of the accounting information system at the Harapan Sehat Clinic.
 - The coefficient value for the user ability variable is 0.531 and is positive, which means that if the user ability variable increases by one unit, the accounting information system performance variable will increase by 0.531. This means that the higher the user's ability value, the higher the level of performance of the accounting information system at the Harapan Sehat Clinic.
 - The coefficient value for the information technology sophistication variable is 0.517 and is positive, which means that if the information technology sophistication variable increases by one unit, the information system performance variable will increase by 0.517. This means that the higher the value of information technology sophistication, the higher the level of performance of the accounting information system at the Harapan Sehat Clinic.
 - The coefficient value for the task complexity variable is 0.152 and is positive, which means that if the task complexity variable increases by one unit, the accounting information system performance variable will increase by 0.152. This means that the higher the task complexity value, the higher the level of performance of the accounting information system at the Harapan Sehat Clinic.
 - The coefficient value for the system development formalization variable is 0.471 and is positive, which means that if the system development formalization variable increases by one unit, the accounting information system performance variable will increase by 0.471. This means that the higher the formalization value of system development, the higher the level of performance of the accounting information system at the Harapan Sehat Clinic.

Coefficient of Determination Results (R²)

The results of Coefficient of Determination is presented in the following table.

Table 4. Coefficient of Determination Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,759 ^a	0,576	0,518	2,10777

Source: Data Processed (2023)

The Adjusted R Square value is 0.518 or 51%, so the influence of the variables User Participation (X1), User Ability (X2), Sophistication of Information Technology (X3), Task Complexity (X4) and Formalization of System Development on Performance Accounting Information System (Y) is 0.518 or 51%.

Hypothesis Test Results

t Test Results

The results of t test is presented in the following table.

Table 5. t Test Results

Variable	Sig. Level	Sig. Results	Hypothesis Information
User Participation (X1)	0,05	0,640	Rejected
User Capabilities (X2)	0,05	0,027	Accepted
Sophistication of IT (X3)	0,05	0,012	Accepted
Task Complexity (X4)	0,05	0,456	Rejected
Formalization of System Development (X5)	0,05	0,256	Rejected

Source: Data Processed (2023)

Based on the significance value, it is known that the significance value of the user participation variable (X1) is 0.640, which means that the significance value is > 0.05, meaning that the user ability variable (X1) has no effect on the performance of the accounting information system (Y), so H2 is rejected.

Based on the significance value, it is known that the significance value of the user ability variable (X2) is 0.027, which means that the significance value is <0.05, meaning that the user ability variable (X2) influences the performance of the accounting information system (Y), so H3 is accepted.

Based on the significance value, it is known that the significance value of the information technology sophistication variable (X3) is 0.012, which means that the significance value is <0.05, meaning that the information technology sophistication variable (X3) influences the performance of the accounting information system (Y), so H4 is accepted.

Based on the significance value, it is known that the significance value of the task complexity variable (X4) is 0.456, which means that the significance value is > 0.05 , meaning that the task complexity variable (X4) has no effect on the performance of the accounting information system (Y), so H5 is rejected.

Based on the significance value, it is known that the significance value of the system development formalization variable (X5) is 0.256, which means that the significance value is > 0.05 , meaning that the system development formalization variable (X5) has no effect on the performance of the accounting information system (Y), so H6 is rejected.

F Test Results

The results of F test is presented in the following table.

Table 6. F Test Results

Sig. Level	Sig. Results	Information
0,10	0,000	Significant

Source: Data Processed (2023)

Based on the table above, the results show a significant value of < 0.10 , which means that there is a simultaneous influence between the independent variable (X) on the dependent variable (Y).

4.2. Discussion

The Influence of User Participation, User Ability, Information Technology Sophistication, Task Complexity and System Development Formalization on Accounting Information System Performance

The research results show that simultaneously the variables user participation, user ability, information technology sophistication, task complexity and formalization of information system development influence the performance of accounting information systems, so the hypothesis states that simultaneously user participation, user ability, information technology sophistication, task complexity and formalization of information system development influences the performance of accounting information systems.

User ability is a person's ability to carry out various tasks in a job. The higher the ability of information system users, the higher the performance of the accounting information system. In this case, technological sophistication helps to balance the abilities of the employees at the Harapan Sehat Clinic. In this way, employees do not experience difficulties in carrying out their work so that the work becomes easier and more efficient and this can increase performance satisfaction.

The results of this research are in line with previous research conducted by Ratnasih, Sujana and Sinarwati (2017) which shows that simultaneously the sophistication of information technology, user participation and user capabilities have a positive and significant effect on the performance of accounting information systems.

The Effect of User Participation on Accounting Information System Performance

The research results show that the user participation variable has no effect on the performance of the accounting information system, so the hypothesis which states that user participation has an effect on the performance of the accounting information system is rejected.

The presence or absence of user participation has no effect on the performance of the accounting information system. This is in contrast to findings in the field which state that user participation is a factor that supports the performance of the accounting information system, as evidenced by the results of the questionnaire where the majority chose an affirmative answer. This is because users involved in the accounting information system only run programs that have been provided by the clinic. Users are only involved in providing input on system maintenance. Users are not included in providing suggestions for developing accounting information systems because there are already people who specifically program and help users if they experience difficulties in using the program.

These results are not in line with previous research conducted by Pranata, et al (2021), Trimah, et al (2020), Utama (2019), Martiningrum (2019), Armada (2018), Wibisono (2017), Ratnasih, et al (2017), Saebani, et al (2016) and Rivaningrum and Mahmud (2015) show results that user participation has a partial effect on the performance of accounting information systems.

Influence of User Capabilities on Accounting Information System Performance

The research results show that the user ability variable influences the performance of the accounting information system. The hypothesis which states that user capabilities influence the performance of accounting information systems is accepted.

User ability is a skill possessed by a person that is obtained from experience and from education or training that has been attended so that it can increase satisfaction with using AIS implemented by an organization (Suryawarman and Sari, 2013). The higher the level of user ability, the greater the performance of the accounting information system. This agrees with findings in the field which state that

users already know and have the ability to run the existing system in the clinic, so that users are able to express, harmonize and are able to design the system.

The results of this research are in line with previous research conducted by Trimah, et al (2020) and Ratnasih, et al (2017) showing the results that User Capabilities have a partial effect on Accounting Information System Performance.

The Influence of Information Technology Sophistication on Accounting Information System Performance

The research results show that the variable sophistication of information technology influences the performance of the accounting information system. The hypothesis which states that the sophistication of information technology influences the performance of accounting information systems is accepted.

Technological sophistication is a system construction/arrangement that refers to the use of nature, complexity, and interdependence of information and management that is capable of producing a variety of system technologies, designed for human work in producing quality information (Ariani, 2019). Companies that have sophisticated information technology and are supported by modern technology supporting applications are expected to have a positive impact on the continuity of the company by producing quality accounting information that is accurate, timely and trustworthy. The more sophisticated the technology used, the easier it is for users to complete the tasks they are doing. This agrees with findings in the field which state that the computerized information system used by the clinic is highly specified, making it easier for users to complete their work.

The results of this research are in line with previous research conducted by Maharani, et al (2022) and Ratnasih, et al (2017) in their research showing that Sophistication of Information Technology has a partial effect on the Performance of Accounting Information Systems.

The Effect of Task Complexity on Accounting Information System Performance

The research results show that the task complexity variable has no effect on the performance of the accounting information system. The hypothesis which states that task complexity influences the performance of accounting information systems is rejected.

Task Complexity is the perception of each individual regarding the number of tasks, task structure and level of difficulty of a task associated with the amount of information contained about the task. Task complexity greatly influences information system performance. If in a company the complexity of a task becomes higher, it will cause a decrease in a person's effort in completing a task. In contrast to findings in the field which state that the complexity of this task is a factor that supports the performance of accounting information systems, as evidenced by the results of the questionnaire where the majority chose the answer strongly agree. This is due to a lack of ability to master the tasks or work being done, which makes a person experience difficulty in carrying out the tasks being done and this makes the work unstructured. Task Complexity is designed to determine whether each person at the Harapan Sehat Clinic clearly knows the tasks being carried out, is experiencing difficulties in carrying out the tasks being carried out, lacks clarity in information and obtains irrelevant information.

The results of this research are in line with previous research conducted by Pranata, Arizona and Ernawatiningsih (2021) in their research showing the results that Task Complexity has a partial effect on Accounting Information System Performance. These results are not in line with research conducted by Anul (2022) which shows the results that Task Complexity has no partial effect on Accounting Information System Performance.

The Effect of System Development Formalization on Accounting Information System Performance

The research results show that the system development formalization variable has no effect on the performance of the accounting information system. The hypothesis which states that the formalization of system development has an effect on the performance of accounting information systems is rejected.

Formalization of information system development is notification of the stages of the system development process that are recorded systematically, and actively making adjustments to the records. This is in contrast to findings in the field which state that the formalization of system development is a factor that supports the performance of accounting information systems, as evidenced by the results of the questionnaire where the majority chose an affirmative answer. This is because there was no introduction to computer-based accounting information system controls in the development of the accounting information system currently used by the Harapan Sehat Clinic.

These results are not in line with previous research conducted by Maharani, et al (2022), Trimah, et al (2020), Armada (2018) and Wibisono (2017) in their research showing that Formalization of System Development has a partial effect on Accounting Information System Performance.

5. Conclusion

The results of this research show that the variables of user participation, user ability, sophistication of information technology, task complexity and formalization of system development have an influence on the performance of the accounting information system at the Harapan Sehat Clinic in Jember. The results of this research indicate that the user participation variable (X1) has no effect on the performance of the accounting information system at the Harapan Sehat Jember Clinic. The results of this research show that the user ability variable (X2) has an influence on the performance of the accounting information system at the Harapan Sehat Jember Clinic. The results of this research show that the information technology sophistication variable (X3) has an influence on the performance of the accounting information system at the Harapan Sehat Clinic in Jember. The results of this research show that the task complexity variable (X4) has no effect on the performance of the accounting information system at the Harapan Sehat Clinic in Jember. The results of this research indicate that the formalization of system development variable (X5) has no effect on the performance of the accounting information system at the Harapan Sehat Clinic in Jember.

Based on the test results in this research, the following implication can be obtained: Harapan Sehat Clinic is expected to be able to maintain the application of User Capabilities and Information Technology Sophistication in order to improve the Performance of the Accounting Information System, apart from that, Harapan Sehat Clinic must also consider the application of User Participation, Task Complexity and System Development Formalization, because this is no less important for Clinic in improving Accounting Information System Performance. Future researchers can add other variables that influence Accounting Information System Performance such as Top Management Support, Education and Training Programs and Organizational Size so that the explanation is more extensive, changing the research method to qualitative to obtain more in-depth and specific results.

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