



Company Area within Effectiveness of Accounting Information System



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Abstract

This study was about to test and gather the empirical proof about the impact of support from top management, personal ability, AIS formalization development, training, user involvement, and the use of technology to the effectiveness of accounting information system in the mini market of Singaraja city. This study used primary data as the source of data in which the data was quantitative data which was collected by using questionnaire by the staff of the mini market. The data were analyzed by using multiple regression approach. The result showed that the support of top management, personal ability, training, user involvement and the use of technology had positive significant on the effectiveness of accounting information system, then the AIS formalization development had no impact on the effectiveness of accounting information system.

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1. Introduction

A company was an organization founded by someone or a group of people or other bodies whose activities carried out production and distribution to meet the economic needs of humans. Production and distribution activities were carried out by combining various factors of production, namely human, nature and capital. Companies depended on relevant information to maintain their competitiveness. The business presented was very useful for information users, namely external parties, such as customers, suppliers, stakeholders, and internal parties. The quality of information depended on three things, namely information must be accurate, timely and relevant. The main function of the Accounting Information System (AIS), which was processing data from financial transactions into useful information for the company (Tokic *et al.*, 2011; Dewi *et al.*, 2018). Samuel (2013) stated that AIS had an important role to do effective decision making to control and organize the company activities to reach a better performance.

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Onaolapo (2012), stated that the company effectivity depended on AIS. Effective AIS was a system which had the capability to produce a good quality information based on the purpose of the company itself. According to Soegiharto (2001) and Jen (2002), the effectivity of accounting information system in one company was based on two elements such as the internal and external environment. Internal environment were factors that originate from within the organization where the accounting information system was used or developed and indicates all possibilities that can affect the system. While the external environment was the factors that originate from outside or the environment in which the accounting information system was used or developed. In this study, the internal environment was divided into support from top management, AIS formalization development, and training. In contrast, the external environment was personal ability, user involvement and the use of technology.

By looking at the existing situation, the development of an effective accounting information system is certainly needed in the management of today's micro and macro businesses, including the mini market in it. The mini market arises because of human needs and increasing economic development. The mini market is a type of modern retail that is most aggressive in increasing the number of outlets and implementing a franchise system to increase the number of their outlets. The aim is to enlarge the business scale (so that it competes with the scale of the supermarket and hypermarket businesses), which in turn strengthens their bargaining position to suppliers.

However, there were many similar markets considered to be a competitor of the mini market in the village which had a similar quality and service compared to mini market such as the price was affordable and the service was good by using sophisticated accounting information system. Based on surveys and facts in the field, especially in Singaraja city, there were many mini markets which were franchised and independent, such as Alfamart Ngurah Rai, Alfamart Sudirman, Alfamart A. Yani, Alfamart Mayor Metra, Indomaret Udayana, Indomaret Mayor Metra, Bali Mardana mini market, Wista mini market, Cahaya Baru mini market, Elita mini market, etc. They were quite threatening to other traders, especially conventional traders, especially with similar companies, accounting information system technology that they used in their companies was also very sophisticated. Therefore, it was mandatory for every mini market in Singaraja city to own and used SIA technology. This was also supported by the statement of several traders in the city center, namely Ahmad Yani Street, as reported by Tribun Bali on October 14th, 2015, which said that the stall was always quiet since the mini market began to emerge. Other problems arise when the technology applied in information systems accounting was not suitable or not utilized optimally by the system user, so the application of accounting information systems does not provide maximum benefits to the company. This research was a duplicated study of previous studies. There were six hypotheses developed in this study, namely:

- H₁: support from top management has a positive effect on the effectiveness of the accounting information system
 H₂: personal ability has a positive effect on the effectiveness of the accounting information system
 H₃: AIS formalization development has a positive effect on the effectiveness of the accounting information system
 H₄: training has a positive effect on the effectiveness of the accounting information system
 H₅: user involvement has a positive effect on the effectiveness of the accounting information system
 H₆: the use of technology has a positive effect on the effectiveness of the accounting information system.

2. Materials and Methods

The concept of this research was figured like this figure 1:

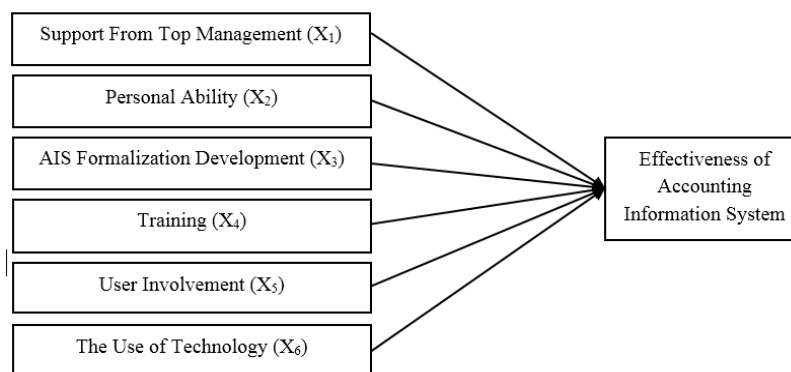


Figure 1. Concept research

This type of research used explanatory research, namely causality explained a relationship between variables through testing hypotheses (Ghozali, 2006). The type of data used is quantitative data. The data used in this study based on the source was primary data. The method of data collection used was the survey method, namely the questionnaire technique. The population taken in this study were mini market employees from 15 companies in the city of Singaraja. The nonprobability sampling method used in this study was purposive sampling technique, namely the technique of determining samples with certain considerations (Sugiyono, 2008). The sample determination criteria in this study were based on mini markets that are independent or privately owned, using AIS technology in their operations and the availability of data. Thus, the sample in this study was based on criteria, namely 4 companies with 79 samples. Independent variables in this study supported from top management, personal ability, AIS formalization development, training, user involvement, and the use of technology while the dependent variable is the effectiveness of accounting information systems. Data analysis in this study used the SPSS program assistance (Statistical Package for the Social Sciences version 19). The data analysis techniques used in this study such as validity and reliability tests, descriptive statistical tests, classic assumption tests, and multiple linear regression tests.

3. Results and Discussions

The brief description in this study could be seen in table 1:

Table 1
Descriptive statistics test results

| Variable | Statistics | | | | |
|----------------|------------|--------|--------------------|---------|---------|
| | Mean | Median | Standard Deviation | Minimum | Maximum |
| X ₁ | 20,41 | 20,00 | 2,16 | 16 | 25 |
| X ₂ | 51,46 | 51,00 | 4,85 | 36 | 60 |
| X ₃ | 22,59 | 23,00 | 1,89 | 19 | 25 |
| X ₄ | 20,24 | 21,00 | 2,81 | 15 | 25 |
| X ₅ | 8,73 | 9,00 | 1,21 | 6 | 10 |
| X ₆ | 35,38 | 35,00 | 2,67 | 29 | 40 |
| Y | 20,78 | 20,00 | 1,95 | 15 | 25 |

Information: X₁ is support from top management, X₂ is personal ability, X₃ is AIS formalization development, X₄ is training, X₅ is user involvement, X₆ is the use of technology, and Y is the effectiveness of accounting information system. Based on table 1, it showed that all standard deviations of the research variable had a value which was smaller than the average value, because of that it could be said that the respondent's response to the research variable did not vary.

Table 2
Instrument validity test results

| No. | Variable/ Statement | <i>Pearson Correlation</i> | <i>Sig. (2-tailed)</i> | Information |
|--|---------------------|----------------------------|------------------------|-------------|
| Support From Top Management (X₁) | | | | |
| 1 | X _{1.1} | 0,738 | 0,000 | Valid |
| 2 | X _{1.2} | 0,765 | 0,000 | Valid |
| 3 | X _{1.3} | 0,591 | 0,000 | Valid |
| 4 | X _{1.4} | 0,699 | 0,000 | Valid |
| 5 | X _{1.5} | 0,719 | 0,000 | Valid |
| Personal Ability (X₂) | | | | |
| 1 | X _{2.1} | 0,760 | 0,000 | Valid |
| 2 | X _{2.2} | 0,695 | 0,000 | Valid |
| 3 | X _{2.3} | 0,628 | 0,000 | Valid |
| 4 | X _{2.4} | 0,686 | 0,000 | Valid |
| 5 | X _{2.5} | 0,672 | 0,000 | Valid |

| | | | | |
|--|-------------------|-------|-------|-------|
| 6 | X _{2,6} | 0,755 | 0,000 | Valid |
| 7 | X _{2,7} | 0,623 | 0,000 | Valid |
| 8 | X _{2,8} | 0,584 | 0,000 | Valid |
| 9 | X _{2,9} | 0,690 | 0,000 | Valid |
| 10 | X _{2,10} | 0,763 | 0,000 | Valid |
| 11 | X _{2,11} | 0,730 | 0,000 | Valid |
| 12 | X _{2,12} | 0,660 | 0,000 | Valid |
| AIS Formalization Development (X ₃) | | | | |
| 1 | X _{3,1} | 0,643 | 0,000 | Valid |
| 2 | X _{3,2} | 0,586 | 0,000 | Valid |
| 3 | X _{3,3} | 0,727 | 0,000 | Valid |
| 4 | X _{3,4} | 0,791 | 0,000 | Valid |
| 5 | X _{3,5} | 0,772 | 0,000 | Valid |
| Training (X ₄) | | | | |
| 1 | X _{4,1} | 0,808 | 0,000 | Valid |
| 2 | X _{4,2} | 0,845 | 0,000 | Valid |
| 3 | X _{4,3} | 0,833 | 0,000 | Valid |
| 4 | X _{4,4} | 0,816 | 0,000 | Valid |
| 5 | X _{4,5} | 0,771 | 0,000 | Valid |
| User Involvement (X ₅) | | | | |
| 1 | X _{5,1} | 0,898 | 0,000 | Valid |
| 2 | X _{5,2} | 0,893 | 0,000 | Valid |
| The Use of Technology (X ₆) | | | | |
| 1 | X _{6,1} | 0,391 | 0,000 | Valid |
| 2 | X _{6,2} | 0,732 | 0,000 | Valid |
| 3 | X _{6,3} | 0,576 | 0,000 | Valid |
| 4 | X _{6,4} | 0,549 | 0,000 | Valid |
| 5 | X _{6,5} | 0,561 | 0,000 | Valid |
| 6 | X _{6,6} | 0,611 | 0,000 | Valid |
| 7 | X _{6,7} | 0,666 | 0,000 | Valid |
| 8 | X _{6,8} | 0,648 | 0,000 | Valid |
| The effectiveness of Accounting Information System (Y) | | | | |
| 1 | Y ₁ | 0,729 | 0,000 | Valid |
| 2 | Y ₂ | 0,757 | 0,000 | Valid |
| 3 | Y ₃ | 0,661 | 0,000 | Valid |
| 4 | Y ₄ | 0,560 | 0,000 | Valid |
| 5 | Y ₅ | 0,720 | 0,000 | Valid |

Table 3
Instrument reliability test results

| No. | Variable | Koefficient <i>Alpha Cronbach</i> | Information |
|-----|--|-----------------------------------|-------------|
| 1 | Support From Top Management (X ₁) | 0,740 | Reliable |
| 2 | Personal Ability (X ₂) | 0,899 | Reliable |
| 3 | AIS Formalization Development (X ₃) | 0,747 | Reliable |
| 4 | Training (X ₄) | 0,873 | Reliable |
| 5 | User Involvement (X ₅) | 0,754 | Reliable |
| 6 | The Use of Technology (X ₆) | 0,738 | Reliable |
| 7 | Effectiveness of Accounting Information System (Y) | 0,717 | Reliable |

In terms of data quality result, table 2 showed that value of Sig. (2-tailed) the correlation for all items was smaller than 0.05 which meant all statement items were declared valid. Table 3 showed all variables had Cronbach Alpha which was greater than 0.60. Because of that, it could be concluded that all research instruments were reliable.

Table 4
Data normality test results

| <i>One-Sample Kolmogorov-Smirnov Test</i> | | |
|---|-----------------------|--------------------------------|
| | | <i>Unstandardized Residual</i> |
| N | | 79 |
| <i>Normal Parameters^{a,b}</i> | <i>Mean</i> | 0,000 |
| | <i>Std. Deviation</i> | 0,721 |
| <i>Most Extreme Differences</i> | <i>Absolute</i> | 0,059 |
| | <i>Positive</i> | 0,059 |
| | <i>Negative</i> | -0,040 |
| <i>Kolmogorov-Smirnov Z</i> | | 0,527 |
| <i>Asymp. Sig. (2-tailed)</i> | | 0,944 |

Table 5
Multicollinearity test results

| <i>Model</i> | <i>Collinearity Statistics</i> | |
|---|--------------------------------|------------|
| | <i>Tolerance</i> | <i>VIF</i> |
| <i>(Constant)</i> | | |
| Support From Top Management (X ₁) | 0,296 | 3,383 |
| Personal Ability (X ₂) | 0,599 | 1,668 |
| AIS Formalization Development (X ₃) | 0,480 | 2,081 |
| Training (X ₄) | 0,215 | 4,651 |
| User Involvement (X ₅) | 0,310 | 3,227 |
| The Use of Technology (X ₆) | 0,147 | 6,793 |

Table 6
Heteroscedasticity test results

| <i>Model</i> | | <i>Unstandardized Coefficients</i> | | <i>Standardized Coefficients</i> | <i>t</i> | <i>Sig.</i> |
|--------------|-------------------|------------------------------------|-------------------|----------------------------------|----------|-------------|
| | | <i>B</i> | <i>Std. Error</i> | <i>Beta</i> | | |
| 1 | <i>(Constant)</i> | 1,954 | 0,962 | | 2,032 | 0,046 |
| | X ₁ | 0,049 | 0,043 | 0,237 | 1,144 | 0,257 |
| | X ₂ | 0,007 | 0,013 | 0,080 | 0,552 | 0,583 |
| | X ₃ | -0,060 | 0,038 | -0,255 | -1,570 | 0,121 |
| | X ₄ | 0,056 | 0,039 | 0,354 | 1,458 | 0,149 |
| | X ₅ | 0,097 | 0,075 | 0,262 | 1,295 | 0,199 |
| | X ₆ | -0,096 | 0,049 | -0,573 | -1,956 | 0,054 |

For the classic assumption test, table 4 the normality test showed that the value of Asymp. Sig. (2-tailed) of 0.944. Value of Asymp. Sig. (2-tailed) greater than 0.05 for the One-Sample Kolmogorov-Smirnov statistic, it indicated that the distribution of data was normally distributed. Table 5 of the multicollinearity test shows the VIF value of each independent variable was smaller than 10 and the tolerance value was greater than 0.1, thus it could be concluded that among the independent variables there was no correlation or there was no multicollinearity in the regression model. Table 6 heteroscedasticity test showed that the significance value between the independent variables with absolute residuals was all greater than 0.05. Because of that, it could be concluded that there was no problem with heteroscedasticity in the regression model. Testing the hypothesis in this study was carried out quantitatively based on respondents answers to the items in the research questionnaire. The data analysis technique used in this study was multiple regression analysis. By using illustration, the results of multiple regression tests in this study appeared as in table 7, table 8, and table 9 below:

Table 7
Partial multiple linear regression analysis

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|----------------|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 1,675 | 1,623 | | 1,032 | 0,306 |
| | X ₁ | 0,186 | 0,072 | 0,207 | 2,570 | 0,012 |
| | X ₂ | 0,061 | 0,023 | 0,153 | 2,704 | 0,009 |
| | X ₃ | -0,091 | 0,065 | -0,088 | -1,398 | 0,166 |
| | X ₄ | 0,147 | 0,065 | 0,212 | 2,254 | 0,027 |
| | X ₅ | 0,402 | 0,127 | 0,249 | 3,171 | 0,002 |
| | X ₆ | 0,219 | 0,083 | 0,300 | 2,635 | 0,010 |

Information: X₁ is support from top management, X₂ is personal ability, X₃ is AIS formalization development, X₄ is training, X₅ is user involvement, X₆ is the use of technology, and Y is the effectiveness of accounting information system.

Table 8
Simultaneous multiple linear regression analysis

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------|
| 1 | Regression | 254,754 | 6 | 42,459 | 75,319 | 0,000 |
| | Residual | 40,588 | 72 | 0,564 | | |
| | Total | 295,342 | 78 | | | |

Table 9
Determination coefficient analysis

| Model Summary | | | | | |
|---------------|-------|----------|-------------------|----------------------------|--|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | |
| 1 | 0,929 | 0,863 | 0,851 | 0,751 | |

Based on table 7, it could be analyzed that the top management support variable had a significance value of 0.012, personal ability had a significance value of 0.009, formalization of AIS development had a significance value of 0.166, training had a significance value of 0.027, user involvement had a significance value of 0.002, and the use of technology had a significance value of 0.010. Thus, top management support, personal ability, training, user involvement, and the use of technology partially had a positive effect on the effectiveness of accounting information systems. While the formalization of the development of AIS partially had no effect on the effectiveness of accounting information systems.

Based on table 8, the calculated F value was 75.319 with a significance value of 0.000. Significance value 0,000 < 0,05, then the decision simultaneously there was an influence between top management support, personal ability, formalization of AIS development, training, user involvement, and the use of technology on the effectiveness of accounting information systems.

Based on table 9, it was known that the calculation of the determination coefficient was 0.851. It showed that 85.1% of the effectiveness of the accounting information system was influenced by top management support, personal ability, formalization of AIS development, training, user involvement, and the use of technology while the remaining 14.9% was influenced by other factors.

3.1 The effect of support from top management on the effectiveness of the accounting information system

H1 was accepted. Then, there was a significant effect of top management support on the effectiveness of the accounting information system, which was indicated by a significant probability value of 0.012 smaller than 0.05. According to Ihsan & Ishak (2005), top management support was an important factor in determining the effectiveness

of information system acceptance in organizations. [Al-Ibbini \(2017\)](#), also stated that top management support was one of the variables that affect the performance of an efficient, effective, and integrated accounting information system. The results of this study were not consistent with the results of previous studies conducted by [Latifah \(2007\)](#), while consistent with the results of previous research conducted by [Al-Zwyalif \(2012\)](#).

3.2 The effect of personal ability on the effectiveness of the accounting information system

H2 was accepted. Then, there was a significant effect of personal ability on the effectiveness of accounting information systems, which is indicated by a significant probability value of 0.009 smaller than 0.05. Personal ability was very important in order to create an effective accounting information system. Where the longer the user used a system, it increased user satisfaction because it increased its ability to utilize existing information systems ([Robbins, 2009](#)). The results of this study were not consistent with the results of previous studies conducted by [Luciana & Irmaya \(2008\)](#), while this study was consistent with the results of previous studies conducted by [Choe \(1996\)](#).

3.3 The effect of AIS formalization development on the effectiveness of the accounting information system

H3 was rejected. Then, there was no significant effect of formalization of AIS development on the effectiveness of accounting information systems, which was indicated by a significant probability value of 0.166 greater than 0.05. It happened usually because system users, especially employees, were not satisfied with the formalization applied. In terms of cost, it was possible that what was planned and proclaimed was not what was realized by the company, the company could only provide a little funding for the development of an accounting information system. The results of this study were not consistent with the results of previous studies conducted by [Hendra \(2014\)](#), while consistent with the results of previous studies conducted by [Prabowo et al., \(2013\)](#).

3.4 The effect of training on the effectiveness of the accounting information system

H4 was accepted. Then, there was a significant effect of training on the effectiveness of the accounting information system, which was indicated by a significant probability value of 0.027 smaller than 0.05. [Abdallah \(2013\)](#) recommended that personnel training in accounting information system harmonization must be done to support the effectiveness of accounting information systems were not consistent with the results of previous studies conducted by [Komara \(2005\)](#), while it consistent with the results of previous studies conducted by [Al-Zwyalif \(2012\)](#), [Medina & Y. Loera \(2013\)](#).

3.5 The effect of user involvement on the effectiveness of the accounting information system

H5 was accepted. Then, there was a significant effect of user involvement on the effectiveness of accounting information systems, which was indicated by a significant probability value of 0.002 smaller than 0.05. [Hajiha & Azizi \(2011\)](#), stated that system user participation in information system development was an effective factor that influences information system performance which had an impact on the success of the information system. The results of this study were not consistent with the results of previous studies conducted by [Bulutoding & Antong \(2014\)](#), while consistent with the results of previous studies conducted by [Bano & Didar \(2013\)](#), [Delone & McLean \(2003\)](#), and [McKeen et al., \(1994\)](#).

3.6 The effect of the use of technology on the effectiveness of the accounting information system

H6 was accepted. Then, there was a significant effect of the use of technology on the effectiveness of accounting information systems, which was indicated by a significant probability value of 0.010 smaller than 0.05. [Ghasemi and Vahid \(2011\)](#) research also stated that the use of computerized accounting technology had provided opportunities for companies to perform more accounting information system functions effective and efficient because the use of computerization had brought significant time and cost savings. The results of this study were not consistent with the results of previous studies conducted by [Khasanah \(2012\)](#), while consistent with the research conducted by [Belfo & Antonio \(2013\)](#).

4. Conclusion

Based on the results of the research that had been conducted on the environmental influence of the company on the effectiveness accounting information system of the mini market in the city of Singaraja, it could be concluded that there was a positive and significant influence between the support of top management on the effectiveness of the accounting information system. There was a positive and significant influence between personal ability on the effectiveness of accounting information systems. There was no positive and significant influence between the AIS formalization development on the effectiveness of accounting information systems. There was a positive and significant influence between training on the effectiveness of accounting information systems. There was a positive and significant influence between user involvement on the effectiveness of accounting information systems. Last, there was a positive and significant influence between the use of technology on the effectiveness of accounting information systems.

From the results of this study, there were still various limitations that could be developed in subsequent research that wanted to analyze the effectiveness of accounting information systems, some of which were limitations in this study among others was this study still used multiple regression analysis and the sample from the study was small. Then some suggestions that can be conveyed are further researchers which are advised to develop research models such as moderation or mediation with more sophisticated analysis tools such as PLS. In addition, the number of samples needs to be added by expanding the research area so that the results of the study can be generalized. Data collection techniques need to be added with interviews or observations so that the level of accuracy of the data that will be processed and produced will be more relevant.

Conflict of interest statement and funding sources

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Statement of authorship

The authors have a responsibility for the conception and design of the study. The authors have approved the final article.

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