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IMPLEMENTATION OF INFORMATION TECHNOLOGY, USER INVOLVEMENT, INFORMATION SYSTEM AND PERSONAL CAPABILITIES ON AIS PERFORMANCE

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ABSTRACT

This study aims to examine the effect of information technology, user involvement, accounting information systems and personal abilities on AIS performance through a literature review of articles. AIS has become an important aspect in helping companies manage, process and store financial information efficiently, enabling more informed decision making. Factors such as information technology, user involvement, information systems and personal skills are often considered to affect AIS performance. Through analysis and review of articles, this research using the Systematic Literature Review (SLR) method, this study reviewed 30 scientific articles published between 2020-2024 from various leading databases. These four factors work synergistically in improving AIS performance, by providing a strong technological basis, user involvement, adequate system quality, and support from competent personnel.

INTRODUCTION

Accounting Information System is a reporting method used in an agency or regional organization, especially in Indonesia. Accounting information system (AIS) is a system used to collect, record, store and process data to produce information used for decision making (Nurhayati, 2022). Companies really need an Accounting Information System (AIS) because AIS can provide the financial information that companies need in decision making (Senduk, et al, 2021).

The development of accounting information systems now requires all system users to improve performance in carrying out work (Agustina et, al, 2020). If a company uses an inadequate accounting information system, the company cannot process all transactions correctly so that the information generated cannot be trusted. If the company is unable to produce information correctly, there will be errors in decision making (Hutahuruk, 2021).

The performance of the Accounting Information System (AIS) is very important for companies to pay attention to because it directly affects the efficiency, security and smooth operation of the company as a whole. The good and bad performance of an accounting information system can be seen through the satisfaction of accounting information system users and accounting system users themselves. According to Kristianto, et al (2023) the good and bad performance of an accounting information system can be seen through the satisfaction of accounting information system users and accounting system users themselves.

According to Pranindya & H (2024) explain the use of information technology aims to increase employee productivity in an organization. Information technology it is hoped that organizational performance can improve. Apart from that, User involvement in operating the accounting information system is useful and plays a very important role in producing quality accounting reports (Sari, et al, 2024). Information systems are increasingly needed, both to assist management in carrying out its functions and for the continuity of the company itself (Putri &

Siddi, 2021). Personal capabilities, individuals can operate the system optimally, more usefully, right on target, and effective in helping all activities related to accounting in the company (Trimah, et al, 2020).

The issues related to this study are IT disruptions, including the appearance of a "blue screen of death" on their Windows computers, in one of the most widespread IT disruptions in recent years. Many customers reported being unable to restart their computers as a result of these problems. these disruptions caused "chaos at international airports." Delhi Airport said that the global disruption had degraded some of their services (<https://www.antaranews.com>). In this case the information system is very influential in sharing public services, and the issues related is the highlighting the failure of effective oversight and corporate governance systems, this scandal also shows that despite audit and oversight mechanisms, manipulation and irregularities can still occur. The impact is not only financially detrimental to the state but also undermines public confidence in SOEs and the financial system as a whole. A state loss of Rp371.8 billion is no small amount, and it highlights the importance of effective oversight and transparency in the management of SOEs (www.kompasiana.com).

The research of Senduk, et al (2021) a phenomenon is the loss of 10 thousand liters of oil at PT Pertamina Palangkaraya branch which cost the BUMN up to IDR 600 million, as evidenced by the discovery of a discrepancy between the reported stock and the actual conditions. This occurs because of errors in inputting data influenced by the poor system used, or because of the poor operation of the system by users, causing a lack of quality information generated by the AIS.

Meanwhile according to Christy, et al (2023) a phenomenon with a lack of integration in the system resulting accounting information every recording often occurs duplication and less efficient. So therefore there needs to be data integration between applications. Matter This is implemented to avoid data duplication or differences in data that will result problem.

There has been a lot of research done on Implementation of Information Technology, User Involvement, Information System and Personal Capabilities on AIS Performance. According to research by Farokh & Setyorini (2020) user involvement has a significant effect on information system performance. This is contrary to research Diponegoro & Ilham (2023) that AIS User Involvement has no effect on accounting information system performance.

According to research by Diponegoro & Ilham (2023) Personal Technical Ability has no effect on the performance of accounting information systems. This contradicts the research of Senduk, et al, (2021) that personal abilities have a positive and significant effect on the performance of accounting information systems.

According to research by Senduk, et al, (2021) the sophistication of information technology has a positive and significant influence on the performance of accounting information systems.

According to research by Wibowo, et al, (2021) Accounting Information System has a significant influence on the Performance of Accounting Information System. This contradicts the research of Accounting Information System does not affect individual performance.

There are several studies on the factors that influence AIS performance, including: information technology, user involvement, information system, personal capabilities. These factors will be used as independent variables in this study. Through the literature review of this article, this study to explore in more depth the effects of information technology implementation, user involvement, information systems and personal capabilities on AIS performance.

Theoretical Review

Accounting Information System (AIS)

Accounting information system (AIS) is a system used to collect, record, store and process data to produce information used for decision making (Nurhayati, 2022). Meanwhile, according to Khofifah (2020) accounting information system is an interconnected component in collecting, storing, processing and disseminating information that aims for planning, control, coordination, analysis and decision making.

Permana & Suryana (2020) explain that accounting Information System (AIS) functions to collect and process transaction data, and communicate processed financial information to those who need it. Manalu, et al (2023) explain that accounting Information System (AIS)

functions to help the company in controlling and facilitating the running of the company so that it can improve company performance.

According to Agustina, et al (2020), the development of accounting information systems now requires all system users to improve performance in carrying out work. Firmansyah (2020) explain that a good accounting information system cannot provide good information for the company if it is not clear who the user is who has authorization for various transactions, both cash receipt transactions and cash disbursement transactions, where the uncertainty of the party who has the authority to complete the transaction will have an impact on the performance of the accounting information system in providing an overview of accounting and financial information to the company is not optimal.

In research conducted by Dewi, et al (2024), accounting information systems are said to be effective if the system is able to produce quality information and in accordance with the company's objectives in using accounting information systems.

AIS Performance

Maryani (2020) explain that performance is a description of the level of achievement of the implementation of programs, activities, and policies in realizing the goals, objectives, vision and mission of the organization. Accounting information system performance is the level of the system's ability in accordance with its function in producing the information needed to achieve certain goals which can be seen from the satisfaction of users and users of the accounting information system itself (Zulaeha and Sari, 2020).

In research conducted by Rahmani (2021), indicators related to AIS Performance in their research are with dimensions of satisfaction of users of accounting information systems and the quality of users of accounting information systems (Having the AIS Performance to specialize in running accounting information systems. The performance of accounting information systems is also affected by the important role of human resource competencies (Prananindya & H, 2024). Meanwhile, according to Permana & Suryana (2020), the good and bad performance of AIS can be measured from the user's side by dividing AIS performance into two parts, namely user satisfaction of the Accounting Information System and the use of the Accounting Information System.

Aziz & Andhaniwati (2023) explain that the company will have good performance by having a good accounting information system. Where AIS is used as a basis for decision making by parties who need this information and is also a determinant in the success of the company. SIA is said to be good if users and organizations can utilize the information system effectively. This is in line with the opinion stated by Kristianto (2022) in his research, namely the performance of information systems can be stated from the fulfillment of user needs and how users perceive the use of information systems.

Information Technology

Information Technology is a technology used to process data, including processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information, namely information that is relevant, accurate and timely, can also be used for personal, business and government purposes which is strategic information for decision making (Ridhawanti & Novianti, 2022). Prananindya & H (2024) explain that Information technology aims to increase employee productivity in an organization. Information technology it is hoped that organizational performance can improve.

In addition, with the development of information technology in the business world, accounting information systems (AIS) are important for organizations or companies to improve organizational efficiency and support company competitiveness through the provision of financial and accounting information for management (Sapitri & Juliarsa, 2024).

According to Febby and his colleagues assert that organizations that have a strong information technology infrastructure and up-to-date software can produce accounting data with greater speed and accuracy, improving the quality of data that management needs for decision making (Febby, et al, 2023). Technological advances help information system performs better, as well as improve the compatibility and communication in the network used (Hakiki, 2023). In addition, information technology used in the company will provide convenience for its

users in creating, changing, storing, communicating and disseminating information (Mandalu, et al, 2023).

User Involvement

Users are an indispensable part of the successful implementation of a system or technology (Latifah & Abitama, 2021). User involvement is a system development process that is followed by the participation of human resources in the agency that is developing the system (Asrida & Artini, 2021). User involvement is used to show real personal intervention in the development of information systems, starting from the planning, development to implementation stages of information systems. Therefore, user involvement to achieve system success is expected to increase commitment in system development, so that users can accept and use the information system developed and ultimately increase user satisfaction (Onibala, et al, 2023).

Firmansyah (2020) explain that user involvement serves to design and design accounting information systems, where users who design the system must always be involved so that they can operate the system and understand the accounting information processing process properly, so as to produce accurate information in decision making. And according to Ridhawati & Novianti (2022) user involvement is needed when developing information systems because users know what they need when using a system. Users of accounting information systems who are involved in the process of developing accounting information systems will generate the desire of users to use accounting information systems.

Rahmani (2021) explain that, the no matter how sophisticated or powerful a system is, it will be of no use if it is not supported by adequate resources. User participation as a measure of user involvement in the system development process, which is measured through activities carried out by users when designing and developing company information systems (Dewi, et al, 2024). According to Permana & Suryana (2020) the involvement of information system users will be expected to improve the quality of information systems, because information systems will not run well and effectively if they do not involve users of accounting information systems.

Information System

Maryani (2020), emphasized Information systems are fundamental to the running of business today. Information systems are components that are interconnected in collecting, storing, processing and disseminating information that aims for planning, control, coordination, analysis and decision making (Kofifah, 2020). Aziz & Andhaniwati (2023) that information systems to support the company's operational activities, such as accounting information systems. This will help make it easier for employees or company employees to carry out company operations.

Information Systems are required to follow its development, so that the system can run well. In line with that, Information Systems become easier with proper processing and presentation that can be used anytime and anywhere (Wibowo, et al, 2021). And according to Gultom, et al (2020) the use of information systems with the help of technology will certainly be more helpful and more effective and efficient because data processing is faster and with the help of databases, companies can see processed data or past information belonging to the company for auditing purposes.

Personal Capabilities

Personal capabilities is an increasing ability to support human labor, replacing some existing manual processes (Budiartha & Sari, 2024). And according to Gultom, personal capabilities is the ability or proficiency of an individual in mastering a skill and is used to perform various tasks in a job (Gultom, et al, 2020).

Zulaeha & Sari (2020) explain that personal capabilities either obtained from education or from experience using the system will increase satisfaction in using accounting information systems. Technological developments, especially in systems, must be balanced with the capabilities of technology users so that there are no obstacles due to the mismatch between technology and its users.

In research conducted by Ridhawati & Novianti (2022), indicators related to personal capabilities in their research are Knowledge (knowledge), Abilities (Having the ability to run information systems) and Skills (Having the ability to specialize in running accounting information systems). An individual who is increasingly trained and has the ability to run information systems will make the performance of the accounting information system better. Therefore, every system user must have adequate abilities so that they can master the use of computer-based systems (Azis & Andhaniwati, 2023).

RESEARCH METHODS

The method used in this research is Systematic Literature Review (SLR) by using this method, researchers will conduct research by systematically identifying, reviewing, evaluating and interpreting all the research that researchers have obtained. Researchers will later conduct a review by identifying relevant articles properly and thoroughly.

In collecting data, researchers used 30 articles on the implementation of information technology, user involvement, information systems and personal abilities on the performance of accounting information systems. Articles are obtained from national journals, namely from Google Scholar. The articles were reviewed in the range of 2020 to 2024 and are in accordance with the topics that researchers studied, namely the implementation of information technology, user involvement, information systems and personal abilities on the performance of accounting information systems. The articles used are then analyzed and tabulated in a table in the form of titles, names of researchers, journal publishers, and results of research. This article is a discussion of the articles reviewed and compared then conclusions are drawn from all the results of the article.

DISCUSSION

The results of a systematic analysis of their existing literature include several important findings related to the effect of their implementation of Information technology, User involvement, System Information and Personal Capabilities on the AIS performance. Based on a review of 30 relevant research articles, there main themes were found.

Information technology on Accounting Information Systems

First, information technology is one of the most frequently discussed factors in the context of AIS performance. Senduk, et al (2021) explain that the relationship between information technology and the performance of accounting information systems in creating and running a system that has good performance in the form of its role in assisting management in the process of processing, processing, converting, storing and producing data and information needed by the company in carrying out its business processes.

This is in accordance with research of Sapitri & Juliarsa (2024), based on the test results (t test) in this study, the results show that information technology has a positive regression coefficient value of 0.141 and Sig t 0.010 <0.050. The test results show that information technology has a positive influence on the performance of accounting information systems. This means that the better the utilization of information technology will lead to an increase in the performance of the accounting information system. With the right technological advancements, AIS can be more responsive to dynamic business needs, and research of Senduk, et al (2021), based on the test results in this study, the significance of the information technology sophistication variable (X2) is 0.000, meaning that the p-value <0.05. This shows that Ha2 is accepted and H02 is rejected, it is proven that the sophistication of information technology (X2) has a positive and significant effect on the performance of accounting information systems (Y) in state-owned companies in the field of construction services. This is because the more sophisticated information technology is able to improve the performance of accounting information systems. Sophisticated technology can help human work in doing its work because the more sophisticated a technology is, the better its capacity to help work or carry out its duties.

User involvement on Accounting Information Systems

Second, The involvement of users to assist in the AIS design and implementation process, they tend to better understand how to use the system optimally, thereby reducing resistance to change and increasing system compliance and effectiveness. This is in accordance with research of Rahmani (2021), the regression coefficient of the AIS user involvement variable is 0.257 which means that if the value of the AIS user involvement variable is increased by 1 unit it will increase the value of the AIS performance variable by 0.257 and the positive value indicated by the regression coefficient means that the coefficient has a positive effect. When users are actively involved in the design, development, and implementation of AIS, they better understand the system and feel responsible for its use, and research of Aziz & Andhaniwati (2023), based on the test results (t test) in this study, results in a P-Values value of 0.022 which is less than the test level ($0.022 < 0.02$). Therefore hypothesis 1, means that user involvement has an influence on the performance of accounting information systems. This proves the existence of user participation in the development of information systems. Users also participate in feeling the benefits of the information system they use, so it is hoped that users will be more responsible for their work and can participate in developing information systems if problems occur.

Information system on Accounting Information Systems

Third, information system should be designed to process data quickly, accurately, and relevant to user needs. Information systems support the tracking of financial transactions, generate financial reports, and provide accurate data for managerial analysis. This is in accordance with research of Diatmika & Widhiyanti (2021), based on the test results shown in Table 1, it is known that the effect of personal technical ability on accounting information system performance has a significance level of 0.001 which means it is significant because it is below the significance value of 0.05 so it can be concluded that the first hypothesis is accepted. This shows that user participation has a positive and significant effect on the performance of accounting information systems. System information systems that are well designed, have strong security, and are easy to use, can provide relevant and accurate data for users.

The personal capabilities on Accounting Information Systems

Fourth, the personal capabilities to understand and utilize information technology, understanding of business and accounting processes, and skills in data analysis are important components of personal capabilities. This is in accordance with research of Firmansyah (2020), the t test results show that the t value of 6.639 is greater than the t table value of 1.679, it can be concluded that the personal capabilities variable has a positive effect on AIS performance, where the accounting information system requires users who have the capabilities to design and process accounting data into a valid and relevant report or information that will be able to encourage the creation of good information quality, where good information quality will improve overall AIS performance. Because according to Dewi, et al (2024) a good information system user starts from the adequate personal technical capabilities of the information system user, so that this can produce good accounting information system performance as well, and research of Agustina, et al (2020), personal technical skills has a significance level (sig a) of 0.276. This value is more than 0.05, then partially the personal technical ability variable does not have a significant effect on the performance of accounting information systems. This is because respondents / users of information systems do not understand what an accounting accounting information system, respondents do not have the ability to specialise in the system model used.

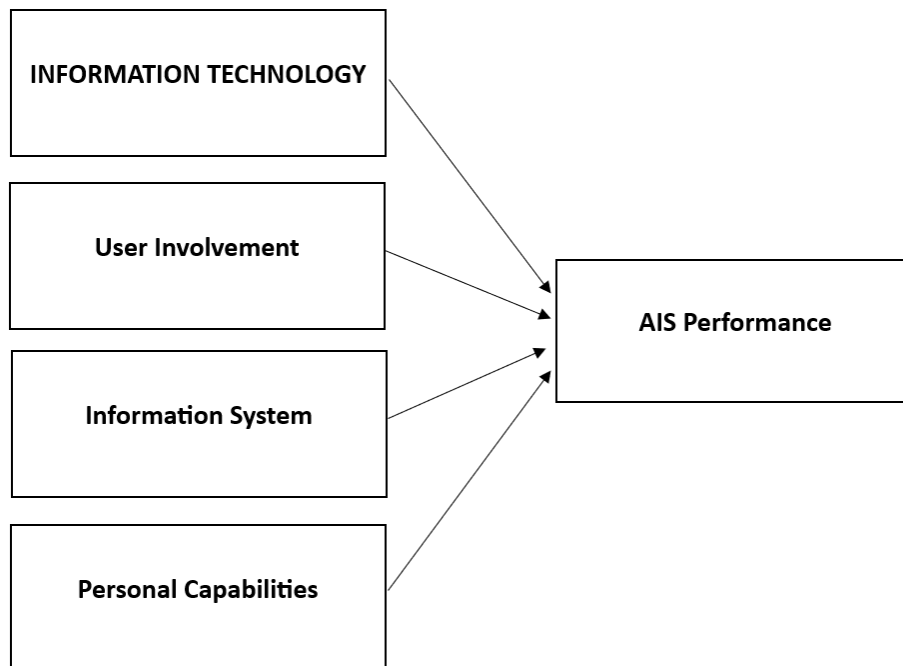
Utami and Widhiyanti (2021) explain that the relationship between personal capabilities and accounting information system performance is that the higher the personal capabilities, the better the individual performance and the impact on the performance of the accounting information system.

Overall, these four factors-technology, user involvement, information system quality, and personnel capabilities-work synergistically to improve the performance of Accounting Information Systems (AIS). Robust information technology enables faster and more accurate data recording, while user involvement in system design and implementation ensures that the

AIS meets their needs. High quality information systems support data resolution and security, making it easier to make the right decisions. In addition, knowledgeable and skilled personnel are able to operate and maximize the functions of the AIS effectively. The synergy of these four factors creates an AIS that is more efficient, responsive, and valuable to the company.

Research Model

The relationship between the independent variables, namely information technology, user involvement, information systems, and personal ability to the dependent variable, namely the performance of the accounting information system.



This shows that each independent variable has a direct relationship with the dependent variable.

Conceptual Framework

Expectancy Theory From Victor Vroom

Victor Vroom's expectancy theory states that the strength of the tendency to act in a certain way depends on the strength of an expectation that the action will be followed by a certain outcome and on the attractiveness of that outcome to the individual. High information system performance will produce rewards in the form of quality information outcomes, which in turn are expected to support the achievement of system development goals and organizational goals. Thus, this expectation theory can explain the relationship between the efforts of all parties involved in system development for the purpose of producing quality information that provides satisfaction for its users and can encourage the achievement of system goals provides satisfaction for its users and can encourage the achievement of system development goals and organizational goals.

Behavioural Theory

Behavioral theory was originally a major field of study in psychology and social psychology, but psychological and social psychological factors such as motivation, perception, attitude and personality are very relevant to the field of accounting such as motivation, perception, attitude and personality are very relevant to the field of accounting.

Behavioral Accounting and Its Development Ikhsan (2005) states that the purpose of behavioral science is to understand, explain, and predict human behavior. Furthermore, Lubis (2017: 20) defines that behavioral accounting is a subdiscipline of accounting that involves several aspects of human behavior related to the process of making a decision

related to processes in decision-making activities. Human behavior is supported by empirical data collected impersonally through open procedures, both for review and replication and can be verified by other interested scientists.

Need Theory From McClelland's

The needs theory proposed by McClelland (1996) explains that a person's motivation is driven by needs, namely the need for achievement, the need for power, and the need for affiliation. Management uses various resources by involving users in system development, personal abilities, and management support is a picture of optimizing management efforts to achieve a successful system. Thus, this theory can be used as a theoretical basis in research on the performance of accounting information systems.

Information Technology (X1) : Information technology sophistication has a positive and significant effect on AIS performance. This also shows that the performance of accounting information systems is influenced by the sophistication of information technology. This means that the more sophisticated information technology is able to improve the performance of accounting information systems. The more sophisticated information technology is, the better the performance of accounting information systems. Sophisticated technology can help human work in doing its work because the more sophisticated a technology is, the better its capacity to help work or carry out its duties. This can be seen from the speed of data processing, data storage capacity and various other advantages that are increasing along with the more sophisticated (sophisticated) technology used.

User Involvement (X2) : User participation in the creation and management of information systems is known as user involvement. Accounting information system users who are actively involved in the accounting information system development process will be more likely to use SIA, which will increase their sense of ownership of the system and improve the overall performance of the system. Because information systems cannot function properly or efficiently without accounting information system users, it can be assumed that the involvement of information system users will improve system quality.

Information System (X3) : The quality of information systems, including transmission and ease of use, directly affects the effectiveness of accounting information systems. Previous research states that a high quality information system can support accurate recording of transactions, speed up reporting, and improve the ability of accounting information systems.

Personal Capabilities (X4) : Shows that user ability has a positive effect on the performance of accounting information systems. the higher the ability of users of accounting information systems, the performance of accounting information systems will increase, because an accounting information system will be able to operate optimally, be more useful, on target, and effective in assisting all activities related to accounting in the company if the user's ability to use accounting information systems is higher. with accounting in the company if every person who uses the accounting information system accounting information system has the ability ability to operate the accounting information system.

CONCLUSION

Based on the results of systematic analysis that has been carried out, it can be concluded that the application of Information Technology and Information System have a positive and significant influence on the AIS Performance. In addition User Involvement and Personal Capabilities have a positive on the AIS Performance. The four variables not only have a significant influence individually, but also have mutually reinforcing interactions. To optimize AIS performance, organizations need to adopt an integrative approach that combines effective use of information technology with increased user involvement and continuous development of

systems information and personal capabilities. This recommendation can be a reference in designing policies to improve AIS performance that is more optimal.

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