



The Effect of Accounting Information Systems Application on Employee Performance with Employee Integrity as a Moderating Variable: Evidence from Indonesia

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Abstract

This study aims to determine the effect of the application of accounting information systems on employee performance and to determine the effect of how employee integrity strengthens or weakens the relationship between the application of accounting information systems and employee performance. This type of research is quantitative. The sample used in this study was 33 respondents using a purposive sampling technique to determine the sample. The data analysis technique in this study used multiple linear regression test, which was first used in statistical testing using instrument tests and classical assumption tests. The conclusion of this study shows that partially the application of accounting information systems has a significant effect on employee performance. The employee integrity variable partially affects employee performance, and the Employee Integrity variable cannot moderate the relationship between the Application of Accounting Information Systems and Employee Performance.

Keywords: *Application of Accounting Information System; Employee Integrity; Employee Performance*

Introduction

The influence of information technology is growing so rapidly, so that the survival of the company is largely determined by its ability to compete. To anticipate and maintain a fairly high competition, companies need an information system that is able to create, capture, and produce information for internal and external parties more effectively (El Louadi, 1998). Alrabei (2014), argues that an information system is a collection or series of formal data collection procedures and then processed into information and distributed to information users. An information system is an organized collection of people, software, hardware, communication networks and resources that collects and transforms data and then disseminates information for an organization (Goodhue and Thompson, 1995).

The information system in question is an accounting information system (AIS) where this accounting information system can also assist in the management of the company (Grande et al., 2011). One of the important functions of an accounting information system is internal control. One of the objects of internal control is the performance of the company and the performance of the individuals in it (Ismail and King, 2013). According to Bromwich (1990), performance is defined as the quality and quantity of the work that has been achieved by employees in carrying out their duties in accordance with their responsibilities.

To produce optimal performance in an organization can be measured from the work that has been done by employees compared to the standards set by the company, because the success of an organization is influenced by employee performance (Johnson et al., 1986). Performance is the result of work achieved by employees in carrying out tasks in accordance with their responsibilities (Kettinger et al., 1994). Through the achievement of the performance of each individual, the company can produce complete performance and achieve success in accordance with what the company expects (Kharuddin et al., 2010). According to Chenhall and Morris (1986), to achieve success, a strong foundation is needed, one of which is competence, both the competence of employees, leaders and organizations so that it can be seen that competence is very important to achieve a goal in the organization successfully. Likewise, Chong (1996), competence has a very important role, because in general competence concerns the ability of a person to do a job. One of the competencies that must be possessed by employees is integrity because employees with integrity will create a culture of integrity within the company and subsequently create a very valuable corporate environment, so that the company can focus more on the good long-term situation of employees, customers and investors which results in excellence in company performance (Kouser et al., 2011). One of the characteristics of a person with integrity is through consistency between words and actions (Mahmood and Mann, 1993). In general, according to Andreas Harefa (KBBI expert), integrity is the three keys that can be observed, namely showing honesty, fulfilling commitments, and doing things consistently.

Rapid technological developments currently include the development of information technology infrastructure such as the development of hardware, software, storage technology and communication technology (Nabizadeh and Omrani, 2014). Along with the rapid development of information technology today, almost all individuals around the world use information technology and computers to process data and produce information. Therefore, information technology and computers available in an organization or company can be utilized optimally to increase productivity. by employees of a company (Sajady et al., 2008).

The information provided by accounting information systems is also operated by humans in the organization (Romney and Steinbart, 2009). Human behavior in operating the accounting information system must be considered if you do not want the accounting information system to fail in its development and use. Therefore, humans are very decisive in the application of the accounting information system.

Based on the description above, this research aims to determine the effect of the application of accounting information systems on employee performance and to determine the effect of how employee integrity strengthens or weakens the relationship between the application of accounting information systems and employee performance at Pademawu Health Center, Pamekasan Regency, East Java, Indonesia.

Theoretical Review and Hypotheses

The Relationship Between the Application of Accounting Information Systems and Employee Performance

The implementation of an accounting information system is the quality of the combination of hardware and software in an information system. This is indicated by the performance of a system that shows how well the hardware, software, policies, and procedures of an information system can provide information on the needs of its users. Soudani (2012), shows the influence of users has a positive effect on the quality of accounting information systems.

The application of information systems that are used repeatedly can mean that users are satisfied with using the system. According to Urquia et al., (2011), stated that there is a positive relationship between the quality of accounting information systems and user satisfaction. Dyah et al., (2020), concluded that

service quality as well as the quality of accounting information system implementation has an influence on user satisfaction. From the above discussion, we propose the following hypothesis

H1: The application of accounting information systems has a positive and significant effect on employee performance.

The Relationship Between Employee Integrity, The Application of Accounting Information Systems and Employee Performance

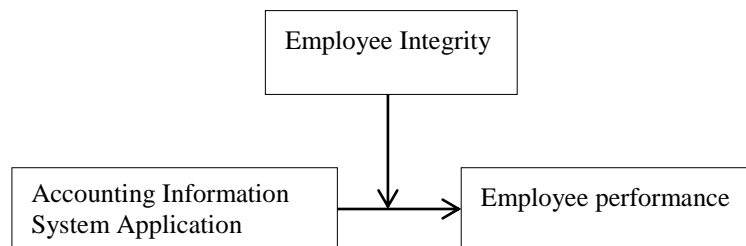
Employee integrity is suspected to strengthen the positive relationship between the use of accounting information systems on employee performance. Because employees with integrity will create a culture of integrity within the company, and a culture of integrity will create a valuable corporate environment, so the company can focus more on a better long-term situation from employees, customers and investors which results in excellence in company performance.

Likewise, employees who use information systems that have integrity will increase trust for customers and investors if the employee or company has integrity, as explained by Mulyadi (2007), customers will choose to deal with companies whose employees uphold integrity, only people with integrity deserve to be used. partners at work. Therefore, integrity is the quality that underlies public trust which is measured in the form of what is right and fair. Based on the description above, it can be concluded that the hypothesis is as follows:

H2: Employee integrity can strengthen the relationship between the application of accounting information systems and employee performance.

Research Methods

Research Framework



Picture 1
Research Framework

Measures

The variables in this study were measured by a Likert scale with a range from 1 to 5 where 1 was equal to "Strongly Disagree" and 5 equal to "Strongly Agree". The variables studied consisted of Independent variables, dependent variables and Moderator Variables. The Independent variables is Accounting Information System Application which are adopted from Hall (2011), while the dependent variables are Employee performance which are adopted from Gomes (2003). And moderator variables are Employee Integrity which are adopted from Mulyadi, (2007). This study uses Multiple Linear Regression with SPSS tool.

Sample

The sample in this study is the Employee of Pademawu Health Center in Pamekasan Regency, East Java Province, Indonesia as much as 33 employee, the sampling technique is The sampling technique in this study used purposive sampling, namely the technique of determining the sample with certain considerations. The criteria used to select employees as samples in this study were as follows:

1. Pademawu Health Center employees who work \pm 1 year.
2. The latest education of Pademawu Health Center employees is at least D.3/S.1.
3. Pademawu Health Center employees who are able to operate information technology. The collecting data by using a questionnaire. This research includes Explanatory Research.

Result

Multiple Linear Regression Analysis

The data processing process uses multiple linear regression analysis which aims to measure the strength of the relationship between two or more variables. The variables used in this study is Accounting Information System Application as the independent variable that affects the Employee performance (Y) as the dependent variable. Based on the results of data processing using SPSS, the results are as in table 1 below:

Table 1
Multiple Linear Regression Analysis Results

Variable	Regression Coefficient (b)	t-test	Sig	Explanation
Constant	-1.548			
Accounting Information System Application (X)	0.288	5.782	0,000	Significant

Source: processed data (2022)

Based on the table 1 it can be concluded that:

- a. The constant of -1.548 indicates that the independent variable has a negative effect. If the independent variable increases or has an effect in one unit, the employee performance variable will increase or be fulfilled.
- b. The Regression Coefficient of X is 0.288. This states that if every increase in the Accounting Information System is in one unit, it will increase the employee performance variable and will remain at 0.288.

Coefficient of Determination (R Square)

The coefficient of determination is a value that indicates the magnitude of the influence of the independent variable on the dependent variable. The value of the coefficient of determination can be seen in Table 2.

Table 2
Coefficient of Determination Test Results

R	R Square	Adjusted R Square	Std. Error of the Estimate
0,836 ^a	0,699	0,679	1,071

a. Predictors: (Constant), Z, X

b. Dependent Variable: Y

Source: processed data (2022)

Based on table 2 above, it shows that the value of R² is 0.679 or 67.9%. It can be concluded that the relationship between the independent variable and the dependent variable is unidirectional and strong. The R² value of 0.679 or 67.9% explains that the application of accounting information systems affects employee performance. While the remaining 32.1% (100% - 67.9%) is influenced by other variables not examined in this study.

Hypothesis Testing

T Test (Partial Test)

The t test is used to test an independent variable individually affecting the dependent variable. The results of the t-test can be seen in Table 3.

Table 3
Partial Test Result Recapitulation

Variable	Regression Coefficient (b)	t-test	Sig	Explanation
Constant	-1.548			
Accounting Information System Application (X)	0.288	5.782	0,000	Significant

Source: processed data (2022)

The application of the Accounting Information System (X) has a significant value of 0.000 < 0.05, so H₀ is rejected and H_a is accepted, meaning that the Accounting Information System variable has an effect on Employee Performance.

Moderating Test

Based on table 4. the following results are obtained:

- a. Accounting Information System (X) has a significant value of 0.248 < 0.05 then H₀ is accepted and H_a is rejected, meaning that the Accounting Information System variable has no effect on Employee Performance.
- b. Employee Integrity (Z) has a value of 0.447 > 0.05, so H₀ is accepted and H_a is rejected. This means that the Employee Integrity variable has no effect on employee performance.
- c. The significant value of the moderate variable is 0.648 > 0.05, then H₀ is accepted and H_a is rejected, which means that the moderate variable has no effect on the implementation of accounting information systems and employee performance.

Table 4.
Moderating Regression Test Results

Variable	Regression Coefficient (b)	t-test	Sig	Explanation
Constant	-9.660	-0.546	0,589	
Accounting Information System Application (X)	0.472	1.179	0,248	No Significant
Employee Integrity (Z)	1.119	0.771	0.447	No Significant
X*Z	-0.015	-0.462	0.648	No Significant

Discussion

The influence of Accounting Information System Application to Employee Performance (H1 Accepted)

Based on the above research for the variable of Accounting Information System Implementation, it was obtained a significant value of 0.000 0.05, then H0 was rejected and Ha was accepted, meaning that the Independent variable had an effect on Employee Performance.

This is of course due to the application of an accounting information system at the Pademawu Health Center which will facilitate and speed up the completion of tasks carried out by each individual in the institution.

The Effect of Employee Integrity on Accounting Information System Application and Employee Performance (H2 Accepted).

The significant value of the moderate variable is 0.648 0.05, then H0 is accepted and Ha is rejected, which means that the moderate variable has no effect on the implementation of accounting information systems and employee performance.

This shows that integrity does not moderate the effect of implementing an accounting information system on employee performance. Where, there are still many employees who in their daily activities at the agency do not reflect their integrity, such as not expressing opinions during meetings, being obedient only to the head of the puskesmas or sub-district head, and not respecting the rules of the puskesmas. However, Pademawu Public Health Center is one of the health centers that has good values in serving public health in general.

Conclusions

The application of the Accounting Information System has a significant effect on employee performance, and the moderate regression coefficient is negative, so it can be stated that the presence of a moderating variable will worsen/weaken, because the coefficients are in the opposite direction. And it was also found that the moderate variable (XZ) has a significant value of 0.648 > 0.05, which means that the moderate variable has no effect on the application of accounting information systems to employee performance. Thus, it can be concluded that the employee integrity variable (Z) is not a moderating variable, but is an independent variable.

Suggestions

For the Pademawu Health Center, it is better to always evaluate and update the accounting information system so that the system used always follows the development and needs of employees. In addition, the puskesmas should provide special training in operating computers to employees when new technology is available. This is important considering that the use of computer technology has a large and positive influence on the effectiveness and productivity of employee task completion. For employees, it is better to improve their knowledge and ability to use technology, especially accounting information systems so that services can be better and increase the courage of employees in expressing ideas obtained through the use of information technology. For further researchers, it is better to use a larger sample for health sector agencies or others and expand the research area not only to one agency. And also future researchers can use other variables as moderating variables, such as job satisfaction. Thus, it is hoped that they will be able to make generalizations from the results of their research.

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