EFFECT OF USER INVOLVEMENT PEAK MANAGEMENT SUPPORT TRAINING AND EDUCATION PROGRAM ON THE PERFORMANCE OF ACCOUNTING INFORMATION SYSTEMS STAR HOTELS 4 AND 5

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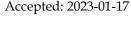Corresponding author: Ni Komang Ayu Triana DEWI
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Abstract:
This research is motivated by a lack of skills and knowledge of users of accounting information systems due to Covid-19. During Covid-19, users of accounting information systems in 4 and 5 star hotels experienced a decrease in hotel revenue. In this study, using quantitative methods, data were collected using a questionnaire technique. This study focuses on KP, PPDP and DMP on AIS performance. Data obtained from distributing questionnaires. The population was taken from 13 4 and 5 star hotels in Gianyar Regency with a total sample of 60 samples where the sampling technique was purposive sampling technique. The data processing technique used is multiple linear regression testing. Assessment of the hypothesis by determination test, simultaneous test (F test) and partial test (T test). Three hypotheses were formulated and tested using multiple linear regression analysis. The results of this study indicate that user involvement and top management support have a positive and significant effect on SIA, while training and education have a positive effect.
Keywords: User Involvement, Training and Education, Top Management Support

INTRODUCTION

The Covid-19 outbreak severely impacted the tourism sector previously. This sector had experienced similar outbreaks and various other trials but was able to revive Sugihamretha (2020). Hotels with 100% occupancy are temporarily closed. In line with developments in the global Corona Virus pandemic situation (Covid-19), the Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK IAI) realizes that the uncertainty resulting from this pandemic can significantly affect the judgment of entities in preparing financial reports (Dewi & Dewi 2020; Saputra et al., 2022).

A company, of course, must have a good accounting information system to avoid various kinds of irregularities or mistakes, and problems such as human error are one of them (Dewi et al., 2020; Sara et al., 2023). In a manual system, processing data or information takes longer and is more expensive because it is constrained by the time, effort, and costs required (Pradana & Wirawati, 2018; Saputra, 2021). With a good accounting information system and employees who can use accounting information systems effectively can anticipate irregularities that may occur in company activities (Anjani & Wirawati, 2018; Saputra et al., 2022).

4 and 5 star hotels as research locations are located in Central Bali, namely Gianyar Regency, because 4 and 5 star hotels intensively use SIA in their daily operations. Based on previous research on AIS performance, the following problems can be formulated: Does user involvement affect AIS performance? Does the training and education program affect the performance of the AIS? Does top management support affect AIS performance?

Technology to Performance Chain (TPC). Information systems aim to direct end users and agencies to use information technology efficiently. A model that can direct users to the role of information technology in efforts to advance performance is technology-to-performance (TPC) (Effendy, 2019). The TPC theory was first tested by Goodhue and Thompson (1995). Recognizing a technology according to the tasks supported by the technology to obtain the performance impact, similar to the TPC model, gives a more accurate picture of the technology and the user's task to achieve performance.

Accounting information system performance. Information technology is the design or development of a computer-based information management system, especially in hardware and software applications, that aims to improve the quality of information for every community quickly and with quality. This information technology has become the primary tool for business-related activities and provides significant benefits for changes in each management (Pratiwi et al., 2020)

company performance is influenced by individual performance. If an individual has poor performance, it will undoubtedly impact company performance. The accounting information system is a collection of physical and non-physical subsystems/components that are interconnected with each other and work together in harmony to process transaction data related to financial issues into financial information (Martiningrum, 2019).

User Involvement. According to Rusmiati (2012) in his journal Satria and Putra (2019), User involvement is the mental and emotional involvement of people in group situations that encourage them to contribute to group goals. Baroudi (1986) argues in his journal Satria and Putra (2019) that user involvement in system development provides direct certainty for user satisfaction and system use. The higher the involvement of information system users, the higher the contribution will be in increasing effectiveness.

Training and education. According to Lestari et al. (2018), training and education programs are a process by which people achieve certain abilities to help achieve organizational goals. Education and training programs for users can increase the ability to identify the information requirements, seriousness and limitations of the SIA so that the existence of user education and training programs can improve the performance of the SIA.

Top management support. Latifah & Abitama (2021) state that top management support is essential in determining organizational information systems' effectiveness. Top management support describes the rights, duties, obligations, and behavior in accordance with people who hold certain positions in certain social content, where the role of top management's role influences the successful implementation of new systems and the development of innovative power of subordinates.

METHODS

This research is located in 4 and 5 star hotels in the Bali region, namely Gianyar Regency. This research focuses on KP, PPDP and DMP on SIA performance. Data was obtained from distributing questionnaires. The population was taken from 13 4 and 5 star hotels in Gianyar Regency with a total sample of 60 samples where the sampling technique was the purposive sampling technique. The data processing technique used is multiple linear regression testing. Hypothesis assessment with determination test, simultaneous test (F test) and partial test (T-test).

RESULT AND DISCUSSION

The research questionnaire is valid and reliable, as shown by the results of testing the research instruments. Before testing the hypothesis, all questionnaires must meet the test requirements, namely the Classical Assumption test. The following will explain hypothesis testing.

Table 1. Test Results Coefficient Determination Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimates
1	.822	.675	.658	1.28314

Source: Processing Data Research, attachment 7

The analysis of calculation results with SPSS obtained an R2 value of 65.8%. It means that the contribution of KP, PPDP, and DMP to the performance of SIA is 65.8 %, while 34.2% is influenced by other variables that are not included in this study.

Table 2. Test Regression Simultaneous (test F-test)

	Model	sum of Squares	Df	Means Square	F	Sig.
1	Regression	191,449	3	63,816_	38,760	.000 a
	residual	92,201	56	1,646		
	Total	283650	59			

Source: Processing Data Research, Appendix 7

Analysis results got sig level 0.000 < 0.05. this _ proves that KP, PPDP, and DMP, by way of the whole, have a significant influence _ on AIS performance.

Table 3. Test Results t

	Model	Unstandardized Coefficients		standardized Coefficients		
		B	Std. Error	Betas	t	Sig.
1	(Constant)	-.047	2.136		-.022	.983
	X1	.534	.131	.458	4,074	.000
	X2	.194	.119	.194	1634	.108
	X3	.277	.108	.274	2,559	013

Table 3 Test Results t

Source: Processing Data Research, Appendix 7

The effect of KP on the performance of SIA. as a result of the analysis in Table 3, the regression coefficient of KP is 0.458 at a sig level of 0.000 <0.05. It proves that the KP variable has a positive and significant effect on the performance of the SIA. Therefore, Hypothesis 1 KP has a positive and significant effect on AIS performance is accepted.

Effect of PPDP on SIA. Based on the analysis results in Table 3, the PPDP regression coefficient is 0.194 at a sig level of 0.108 > 0.05. It proves that the PPDP variable has a positive but insignificant effect on SIA. Therefore, hypothesis 2, PPDP has a positive and significant effect on AIS performance, is accepted.

Effect of DMP on AIS performance. Based on the analysis results in Table 12, the highest DMP regression coefficient is 0.274, with a sig level of 0.013 <0.05. It proves that DMP has a positive and significant effect on AIS performance. Therefore, Hypothesis 3 proves that DMP has a positive and significant effect on the performance of the accepted AIS.

KP separately, on the performance of SIA. Self-test T count 0.458 sig level 0.000 <0.05. Thus, it is concluded that KP positively and significantly affects SIA performance.

Separately PPDP on the performance of the SIA. Self-test T count 0.194 sig level 0.108 > 0.05. Thus, it was concluded that PPDP had no significant positive effect on AIS performance.

Separately DMP on AIS performance. Self-test T count 2.611 sig level 0.013 <0.05. Thus, it is concluded that DMP positively and significantly affects AIS performance.

CONCLUSION

User involvement has a positive and significant effect on the performance of the SIA. Training and education programs have a positive and significant effect on AIS performance. Top management support has a positive and significant effect on the performance of the SIA.

For 4 and 5-star hotels, even though the average respondent's answers are perceived to be high/suitable for all dependent variables, it is hoped that more attention and improvement will be given to KP, PPDP and DMP so that they can support the achievement of better AIS performance. The number of 4 and 5 star hotels used in this study was only 60 4 and 5 star hotels and only 4 and 5 star hotels in Gianyar Regency. Suggestions for further research are that the number of samples should be increased and the research area expanded so that the results can be generalized for future researchers to add and develop several variables that affect AIS performance.

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