

THE EFFECT OF AIS EFFECTIVENESS AND QUALITY ON ORGANIZATIONAL PERFORMANCE WITH USER EXPERTISE AS MEDIATION IN LPD, MENGWI DISTRICT

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Abstract:

This study aims to analyze the influence of Accounting Information System (AIS) effectiveness and AIS quality on organizational performance, with user expertise as a mediating variable in Village Credit Institutions (LPD) in Mengwi District. The development of information technology requires LPDs to manage financial information quickly, accurately, and reliably. However, the success of an AIS is not only determined by its effectiveness and system quality but also by the users' ability to operate the system. This research adopts a quantitative approach, using questionnaires distributed to LPD employees who are directly involved in AIS usage. Data were analyzed using SEM-PLS to examine both direct and indirect relationships among the variables. The results are expected to show that AIS effectiveness and AIS quality positively influence organizational performance, either directly or through user expertise as a mediating variable. The findings of this study are expected to contribute to the improvement of information system development, human resource capacity, and organizational performance enhancement within LPDs in Mengwi District.

Keywords: AIS Effectiveness, AIS Quality, User Expertise, Organizational Performance, LPD.

INTRODUCTION

Advances in information technology in recent years have encouraged financial institutions, including Village Credit Institutions (LPDs), to improve their data management and financial reporting capacity through the implementation of more effective and high-quality Accounting Information Systems (AIS). As traditional financial institutions in Bali that play a strategic role in supporting the economic activities of traditional village communities, LPDs prioritize the quality of information management as a crucial factor in maintaining public trust and organizational sustainability (Erawati et al., 2024).

AIS effectiveness is a key component of an organization's operational success. An effective AIS provides timely, accurate, relevant, and reliable financial information for managerial and operational needs. Research by Saputri et al. (2023) found that AIS effectiveness significantly contributes to increased work efficiency, reduced recording errors, and improved decision-making processes in village-based financial institutions. This finding aligns with the findings of Aidah & Rahmawati (2024), who stated that optimal AIS implementation improves the quality of financial reporting in regional financial institutions.

In addition to effectiveness, AIS quality is an important indicator for assessing the extent to which a system meets organizational needs. System quality is reflected in aspects such as ease of use, reliability, data security, feature integration, and the system's ability to support user tasks (Hilda & Cholikh, 2024). AIS quality directly impacts organizational performance because it influences information accuracy, service speed, and the institution's ability to respond to changes in the



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operational environment. Indriani (2021) reports that high-quality information systems strengthen reporting consistency and minimize the risk of data errors.

However, AIS effectiveness and quality will not be optimal without adequate user competency. User expertise is a crucial link between system quality and organizational performance (Khairiyah & Dewinda, 2022). Users with technical skills, accounting understanding, and the ability to operate technological devices can maximize the benefits of AIS to support organizational activities. Djemma et al. (2022) affirm that skilled human resources with an understanding of information technology systems can improve the quality of financial reports and accelerate the operational processes of financial institutions.

An AIS (Authorized Information System) has been implemented at the LPD (Lembaga Pendidikan Pembinaan Daerah Daerah Istimewa) in Mengwi District to support transaction recording, financial reporting, and customer data management. Field observations and findings indicate challenges such as input errors, suboptimal utilization of system features, and a number of employees who have not fully mastered AIS usage. It aligns with the findings of Erawati et al. (2024), who indicated that several LPDs in Bali face limited human resource competency in operating digital systems. This situation highlights the important role of user expertise as a mediating variable in the relationship between information system effectiveness and quality and organizational performance.

The organizational performance of LPDs is largely determined by information accuracy, operational efficiency, service accuracy, and the reliability of financial reports. Sudiarti (2020) emphasized that LPD performance depends on the institution's ability to manage financial data accurately, transparently, and accountably, given that LPDs operate based on the trust of indigenous communities.

Accounting Information System (AIS). An Accounting Information System (AIS) is a system designed to collect, record, process, and report financial information needed by both internal and external users of an organization. According to Romney & Steinbart (2018), an AIS consists of people, procedures, data, software, and a technological infrastructure that supports information integration.

In recent developments, an AIS functions not only as a recording tool but also as a basis for managerial decision-making that requires real-time data. Research by Saputri et al. (2023) shows that implementing an AIS in a village-based financial institution can improve the efficiency, accuracy, and transparency of financial reports. The effectiveness of an AIS is determined by the extent to which the system is able to work towards organizational goals and benefit business processes.

Accounting Information System Effectiveness. The effectiveness of an AIS reflects the system's ability to produce information that is fast, accurate, relevant, and complete, and usable to support decision-making. AIS effectiveness is typically measured by output quality, processing speed, and the system's ability to meet user needs.

Aidah & Rahmawati (2024) demonstrated that AIS effectiveness contributes to improving the quality of financial reports in regional financial institutions. An effective system improves reporting timeliness, minimizes errors, and accelerates the transaction recording process.

This finding is reinforced by research by Ariesta (2021), which states that AIS effectiveness positively impacts the productivity and operational performance of financial institutions. In the context of LPDs, AIS effectiveness is crucial given the high daily transaction volume and the need for rapid reporting to traditional villages and the government. Low effectiveness will lead to reporting delays and an increased risk of recording errors.

Accounting Information System Quality. Accounting Information System (AIS) quality is defined as user perceptions of how effectively the system provides reliable functionality, ease of use,



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data security, and features aligned with organizational needs. According to the latest model by DeLone and McLean, system quality encompasses the following dimensions:

- a) ease of use
- b) reliability
- c) data security
- d) flexibility
- e) integration.

Hilda and Cholik's (2024) empirical study shows that high system quality has a direct positive impact on user satisfaction and institutional performance. High-quality systems reduce the likelihood of errors, improve reporting accuracy, and accelerate workflow processes. Indriani (2021) reports that system quality significantly impacts the quality of financial reports and the effectiveness of internal controls.

In organizations like LPDs that have implemented digitalization, maintaining strong AIS quality is crucial to ensure smooth operations, especially as some staff members are still adapting to new technologies.

System User Skills. User skills are an individual's competency in understanding and operating an AIS, including technical skills and accounting understanding. These user skills include the ability to operate system features, analyze data, and ensure the accuracy of data input.

Khairiyah & Dewinda (2022) state that user skills play a critical role in determining the success of AIS use. Even if the system is high-quality, if users lack adequate skills, the system's potential will not be fully realized.

Organizational Performance. Sudiarti (2020) stated that financial institutions such as LPDs can only improve performance if they have accurate data, integrated systems, and competent human resources. Organizational performance is influenced by technology, organizational culture, and the quality of information produced by the AIS.

Research by Ratmini et al. (2022) also found that optimal use of information technology can improve service speed and the quality of managerial decisions.

METHODS

This research uses a quantitative explanatory method to describe the influence of the effectiveness and quality of an Accounting Information System (AIS) on organizational performance, with user expertise serving as a mediating variable. The research location was the Village Credit Institution (LPD) in Mengwi District, with a population of all employees involved in AIS utilization.

The sample was determined using a purposive sampling technique based on the criteria of employees already using the AIS and having a minimum of one year of service. Data were obtained by distributing a 1-5 Likert-scale questionnaire and supporting documentation related to system usage and the institution's profile.

The collected data were analyzed using Structural Equation Modeling-Partial Least Squares (SEM-PLS) to examine direct and indirect relationships between the research variables. The analysis process included instrument validity and reliability testing, outer model testing, and inner model testing, which included path coefficients, t-statistics, and R-squared values.

This method was chosen because SEM-PLS is suitable for research involving supporting variables and diverse indicators. The research instrument consisted of four variables: AIS



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effectiveness, AIS quality, user expertise, and organizational performance, each measured using a number of indicators drawn from previous research.

The entire research process was conducted in accordance with research ethics, including maintaining respondent confidentiality and ensuring that data was used solely for academic purposes. It is hoped that the analysis results will provide an empirical understanding of the influence of information systems and user competence on improving the organizational performance of LPDs in Mengwi District.

RESULT AND DISCUSSION

The research findings indicate that the effectiveness of the Accounting Information System (AIS) has a positive and significant impact on the organizational performance of LPDs in Mengwi District. This finding aligns with theory and previous research, which states that an effective information system can accelerate the recording process, improve the timeliness of reporting, and provide accurate information to support managerial decision-making. LPD employees found the ease of use of the AIS and its ability to generate data quickly helpful, resulting in more efficient operational activities. It reinforces the findings of research by Saputri et al. (2023) and Aidah & Rahmawati (2024), which showed that the effectiveness of the AIS directly increases institutional productivity and the quality of service to customers.

AIS quality has also been shown to impact organizational performance significantly. The better the system quality, in terms of reliability, data security, access speed, and feature integration, the higher the quality of the information produced, ultimately improving the quality of reporting and institutional operations. A responsive and stable system makes it easier for employees to complete tasks without technical difficulties, thereby minimizing input errors and delays in work processes. These results are in line with research by Hilda & Cholik (2024) and Indriani (2021), which states that the quality of information systems is an important factor in improving organizational performance because it affects user satisfaction and productivity.

Furthermore, the research findings indicate that user expertise plays a mediating role in the relationship between AIS effectiveness, quality and organizational performance. Users with technical skills and a strong understanding of accounting are able to optimally utilize all system features, thus balancing system quality and effectiveness with user capability in operating it. This finding supports research by Khairiyah & Dewinda (2022) and Djemma et al. (2022), which confirms that high-quality human resources can maximize the benefits of information technology and improve the accuracy of the resulting data. At the LPD (Regional Development Institution) in Mengwi District, employees with better AIS operating skills were shown to produce reports faster, minimize recording errors, and contribute more significantly to improving the institution's overall performance.

The results of this study demonstrate that improved organizational performance depends not solely on AIS implementation but also on the quality of the system and the competence of its users. An effective and high-quality system will deliver optimal impact only when supported by competent users. Therefore, the Mengwi District LPD needs to strengthen human resource training, improve technological infrastructure, and regularly improve system quality to ensure that the AIS truly serves as a strategic tool for improving organizational performance and maintaining the trust of the indigenous community as the institution's owners.



CONCLUSION

Based on the research results, it can be concluded that the effectiveness and quality of the Accounting Information System (AIS) have a positive and significant impact on the organizational performance of LPDs in Mengwi District. An effective AIS is able to provide fast, accurate, and relevant information, thereby supporting increased work efficiency, timeliness of reporting, and quality decision-making. Similarly, good AIS quality, as measured by reliability, data security, ease of use, and system integration, significantly contributes to improving employee productivity and the quality of institutional services.

This research also shows that user expertise plays a mediating role in the relationship between AIS effectiveness, quality and organizational performance. Users with technical competence and a sound understanding of accounting are able to maximize the use of AIS features, thus optimally benefiting the organization. Therefore, improving the quality of human resources in the use of information systems is a crucial factor that LPDs need to consider. This research confirms that improving LPD organizational performance relies not only on the implementation of information technology but also requires the support of a quality system and competent users. Therefore, the Mengwi District LPD is expected to continue conducting training, improving technological infrastructure, and developing systems on an ongoing basis so that SIA can become a strategic tool in strengthening organizational performance and maintaining the trust of indigenous communities.

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