
FACTORS AFFECTING THE PERFORMANCE OF THE ACCOUNTING INFORMATION SYSTEM

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Abstract: This study aims to analyze the information system user involvement (SI) factor, ability of information system users (SI), information system user education (SI), top management support, organizational structure, organizational culture, and internal control system on the performance of accounting information systems. (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali. The object of this research is all employees who use the accounting information system at PT. Wijaya Karya Beton Tbk, PPB Boyolali. This study used a sample of 30 respondents, with data collection techniques using questionnaires, as well as data analysis techniques with Multiple Linear Regression, t-test, F test, and determination coefficient test. The results of this study indicate that the involvement of SI personnel, SI skills, education of SI personnel and internal control systems affect SIA performance, while top management support and organizational structure have no effect on SIA performance at PT. Wijaya Karya Beton, Tbk., PPB Boyolali.

Keywords: Accounting Information System Performance (SIA), Ability Of Information System Users (SI), Information System User Involvement (SI), Information System User Education (SI), Internal Control System, Top Management Support, Organizational Structure, Organizational Culture, ,

INTRODUCTION

Business competition is getting tougher as it is today, requiring every company to always improve efficiency and effectiveness in its business operations. One of the efforts made by the company in increasing the efficiency, effectiveness, and control of the company's operational activities is the use of an accounting information system to support its business operations to compete with competing companies. The accounting information system is a system that processes and transforms economic data into relevant and consistent accounting information for users in planning and managing business operations (Romney, et al, 2012). Effectiveness, efficiency, and control in the company's business operations can be realized through the use of quality information produced by an information system (Sharren, 2015). As explained by Sacer, et al., (2006), it is explained that from the user's point of view, the efficiency and effectiveness of the accounting information system are influenced by the quality of accounting information. From this explanation, it can be seen that to increase the effectiveness and efficiency in the use of accounting information systems, it is necessary to support the quality of accounting information within the company. Even so, not all companies that utilize accounting information systems in their business operations have been able to achieve maximum and unsatisfactory performance of accounting information

systems. This condition occurs as the user does not understand how to operate the system so that the performance of the information system is not optimal, the existing information system is not following the system that operates in the company, the costs incurred for making information systems are greater than the benefits obtained, the system made is not following the system operating in the company. company size has been seen from the company's operations (Information Systems Section PT. Wijaya Karya Beton, Tbk. PPB Boyolali).

Previous research has been carried out related to the application of an accounting information system which explains that the application of a quality accounting information system will have an impact on improving the performance, profitability, and efficiency of company operations (Soudani, 2012). In addition, companies will lose their competitive advantage when they provide poor quality information which can cause users to make wrong judgments (Baltzan, 2012).

Looking at the above statement, it can be seen that the accounting information system in the company has an important role if it is done properly and with quality. To be able to obtain efficiency and effectiveness in the use of accounting information systems in companies, many factors can influence, including the involvement of users of information systems. The involvement involvement of users of information systems will improve the performance of accounting information systems, but without the ability of users of information systems as well as training and education programs for users of information systems, the performance of the accounting system will not be optimal. It can be concluded that the involvement of information system users must also be accompanied by the ability of information system users as well as the existence of training and education programs for the use of information systems, which will result in good accounting information system performance for the company. The performance of accounting information systems can also be influenced by factors of organizational structure, organizational culture, and internal control systems. The appropriate organizational structure and supportive organizational culture and the existence of good internal control system support in the use of accounting information systems will be able to improve the performance of the accounting information system (Omar, et al., 2017). In addition, the performance of the accounting information system can also be influenced by management support factors. Management commitment that supports the implementation of an accounting information system in a company will be able to improve the performance of the accounting information system applied in the company.

In this study, researchers combined the variables used in the research conducted by (Sharren, 2015); (Omar, et al., 2017); and (Iskandar, 2015) as variables used to predict the performance of the accounting information system. In this study, researchers used the object of research at PT. Wijaya Karya Beton, Tbk PPB Boyolali considering that so far the performance of the information system has not been maximized, such as the problem that the user does not understand how to operate the system, the existing information system does not match the operating system in the company, the costs incurred for making the information system are greater than the benefits obtained, the system made following the existing conditions at PT. Wijaya

Karya Beton, Tbk. PPB Boyolali. In the research, the problems discussed were the factors of information system user involvement (SI), the ability of information system users (SI), information system user education (SI), top management support, organizational structure, organizational culture, internal control systems affect the performance of the accounting information system. (DRAIN). In this study, this research aims to analyze the influence of the factors mentioned above on the AIS performance.

Technology Acceptance Model (TAM), In this study, the main theory is the Technology Acceptance Model (TAM), which was introduced by Davis in 1989, which is an adaptation of the Theory of Reasoned Action (TRA) which is devoted to modeling user acceptance of technology. This model was developed again by several researchers such as Szajna (1994), Igbaria et al. (1995), and Venkatesh with Davis (2000) in Jogiyanto (2007). The TAM research model is developed from various theoretical perspectives. In the beginning, diffusion innovation theory, which is the theory that dominates the acceptance and various models of technology acceptance. TAM is a development of TRA and predicts user acceptance of technology. According to Wijaya (2005: 39) states that TAM describes two factors that predominantly influence technology integration. The first factor is the user's perception of the benefits of technology. Meanwhile, the second factor affects the willingness to take advantage of technology. In general, technology users will have a positive perception of the technology provided. Negative perceptions will emerge as a result of the use of this technology. The performance of the accounting information system is an assessment and evaluation of the implementation of the accounting information system used by a company in its achievement to provide effective, efficient, and accurate accounting information following the company's objectives. Factors that affect the performance of accounting information systems are Involvement of Information System Users (SI) The involvement of users of information systems (IS) in this study is an assessment related to user involvement in the system development which is predicted to develop/improve the quality of the system. The indicators used as an assessment of this variable include: 1) Relationships; 2) Insights; 3) Responsibility; 4) Time; 5) User wishes; 6) Value, satisfaction, and support; 7) Costs (Soegiharto, 2001) Capability of Information System Users (SI), The ability of information system users (SI) in this research is related to the capacity of employees to perform various tasks in a particular job, which can be seen through three things, namely, knowledge, abilities, skills. The indicators used to assess this variable include 1) Knowledge; 2) Abilities; 3) Skills (Robbins and Judge, 2009).

Information system user education (SI) in this study is an assessment related to all efforts planned to influence people who only use information systems either individually or in groups so that they do what is expected by education actors. The indicators used for the assessment of this variable include the following: 1) Input of educational targets, namely: individuals, groups, communities; 2) Educators, namely education actors; 3) Process, namely efforts planned to influence others; and 4) Output, namely doing what is expected / behavior (Soekidjo Notoatmodjo, 2009: 16).

Top management support is an employee assessment related to the support provided by top management to the accounting information system is an important factor in achieving the success of information systems related to activities. The indicators used as an assessment of this variable include the following: 1) Top management's understanding of the computer system; 2) The ability of managers to use computers; 3) The level of interest, support, and knowledge about information systems; 4) Attention to information system performance; and 5) rating of information system usage from user department. The organizational structure in this study is an employee assessment related to the suitability of organizational structures in the application of accounting information systems in the company. The indicators used as an assessment of this variable include: 1) The suitability of the organizational strategy with the application of accounting information systems; 2) Suitability of the scale of the organization with the application of accounting information systems; 3) The suitability of technology in the application of accounting information systems, and 4) The suitability of the environment with the application of accounting information systems. Organizational culture in this study is an employee assessment related to the suitability of organizational culture with the application of existing accounting information systems in the company. The indicators used as an assessment of this variable include the following: 1) The integrity of the company towards the implementation of AIS; 2) Professionalism of employees in the use of SIA; 3) exemplary employees in the use of SIA, and 4) Appreciation for Human Resources in utilizing SIA. The internal control system in this study is a shipping assessment related to the implementation of the internal control system in the implementation of AIS in the company. The indicators used as an assessment of this variable include: 1) Checking the accuracy and reliability of financial reporting; 2) Maintain the assets and records of the organization; 3) Compliance with laws and regulations; and 4) The effectiveness and efficiency of operations (Abdul Halim, Auditing, 2001).

The influence of the involvement of users of information systems (IS) on the performance of the accounting information system (SIA). User involvement is closely related to planning system development to improve system quality (Soegiharto, 2001). User involvement has a role in developing the general design of system applications that the user needs so that he knows the system requirements. Because the success of the system will depend on user acceptance. For this reason, user involvement in system design and development is very important (Leela Damoderan 1983 in Azhar Susanto, 2013). The involvement of information system users can also affect the performance of the accounting information system (AIS). The above statement is exemplified by several studies conducted by Sherren Cynthia Imelda (2015); Luh Putu Sulastrini (2014); and Kadek Reilly Windhi Antari (2015) explained that the involvement of information system users affects the performance of the accounting information system (SIA). Based on the above statement, then in this study hypothesis 1 in this study is formulated as follows:

Hypotesis

- H1. It is suspected that the involvement of users of information systems (SI) affects the performance of the accounting information system (SIA)
- H2. It is suspected that the ability of users of information systems (SI) affects the performance of the accounting information system (SIA).
- H3. It is suspected that the education of information system users (SI) affects the performance of the accounting information system (SIA).
- H4. It is suspected that top management support affects the performance of the accounting information system (AIS).
- H5. It is suspected that the organizational structure affects the performance of the accounting information system (AIS).
- H6. It is suspected that organizational culture affects the performance of the accounting information system (AIS).
- H7. It is suspected that the internal control system affects the performance of the accounting information system (AIS).

Research purposes

The objectives to be achieved in this research are:

To determine and analyze the effect of the involvement of users of information systems (IS) on the performance of accounting information systems (AIS) at PT. Wijaya Karya Beton Tbk, PPB Boyolali. To determine and analyze the effect of the ability of users of information systems (IS) on the performance of accounting information systems (AIS) at PT. Wijaya Karya Beton Tbk, PPB Boyolali. To find out and analyze the effect of education of users of information systems (IS) on the performance of accounting information systems (AIS) at PT. Wijaya Karya Beton Tbk, PPB Boyolali. To find out and analyze the effect of top management support on the performance of the accounting information system (AIS) at PT. Wijaya Karya Beton Tbk, PPB Boyolali. To find out and analyze the influence of organizational structure on the performance of the accounting information system (AIS) at PT. Wijaya Karya Beton Tbk, PPB Boyolali. To find out and analyze the influence of organizational culture on the performance of the accounting information system (AIS) at PT. Wijaya Karya Beton Tbk, PPB Boyolali. To find out and analyze the influence of the internal control system on the performance of the accounting information system (AIS) at PT. Wijaya Karya Beton Tbk, PPB Boyolali.

METHODS

This research is a type of survey research using quantitative/statistical instruments to test the research hypothesis. The object of this research is all employees who use the accounting information system at PT. Wijaya Karya Beton Tbk, PPB Boyolali, totaling 30 people. The data analysis technique used in this study was the Multiple Linear Regression test, the F test, the t-test, and the coefficient of determination test.

RESULTS AND DISCUSSION

Multiple Linear Regression Analysis in this study was carried out using the SPSS version 22 program so that the print out results were obtained as follows:

Table 1. Multiple Linear Regression Test Results

Model	Koefisien	t	Sig.
(Constant)	-13,921	-4,367	0,000
Involvement of SI Users	0,583	2,747	0,012
The capability of SI users	0,632	3,410	0,010
SI User Education	0,397	2,436	0,023
Top Management Support	0,395	1,761	0,092
Organizational Structure	0,162	0,716	0,481
Organizational culture	0,059	0,294	0,771
Internal Control System	0,558	3,036	0,011

Source: Results of Data Processing, September 2020.

From the results of the linear regression test with the help of the SPSS version 22 program, the regression equation is obtained as follows:

$$Y = -13,921 + 0,583X_1 + 0,632X_2 + 0,397X_3 + 0,395X_4 + 0,162X_5 + 0,059X_6 + 0,558X_7 + \epsilon.$$

Determination Coefficient Test

To measure the proportion/presentation of contributions from all dependent variables ($X_1, X_2, X_3, X_4, X_5, X_6,$ and X_7) contained in the regression model against the regression model for the independent variable (Y) using the formula:

$$R^2 = \frac{JKR}{JKT}$$

Where:

R^2 : Coefficient of Determination

JKR: Residual Sum of Squares

JKT: Sum of Middle Squares

From the results of data analysis with the help of the SPSS Version 16 computer program, the results of data analysis in this study were the value of the coefficient of determination (R^2) as follows:

Table 2. The results of the determination coefficient test

Model	R	R Square	Adjusted R Square	Std. An error of the Estimate
1	,932 ^a	,868	,826	1,693

Source: Results of Data Processing, September 2020.

Based on the results of the printout above, it can be seen that the adjusted R Square (R^2) value in this study is 0.826. So it can be interpreted that the variation of the independent variable which consists of means of involvement of information system

users (SI), the ability of information system users (SI), information system user education (SI), top management support, organizational structure, organizational culture and internal control system on performance accounting information system (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali amounted to 82.6% while the remaining 17.4% was influenced by other factors. So that it can be seen that the selection of variables that can affect the performance of the accounting information system (AIS) is correct, considering that the coefficient of determination in this study is relatively large, the independent variables in this study can be used as variables used to predict system performance variables. accounting information (AIS).

Discussion

Based on the results of multiple linear regression tests in this study, it can be seen that the coefficient of each independent variable consisting of information system user involvement (SI), information system user ability (SI), information system user education (SI), top management support, organizational structure, organizational culture, and internal control system on the dependent variable, namely the performance of the accounting information system (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali has a positive value. These results indicate that the independent variables consisting of information system user involvement (SI), the ability of information system users (SI), information system user education (SI), top management support, organizational structure, organizational culture, and internal control system have a positive influence on accounting information system performance (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali.

Based on the partial hypothesis test with the t-test for the effect of the involvement of SI users on the dependent variable, namely the performance of SIA at PT. Wijaya Karya Beton, Tbk., PBB Boyolali can be seen that the value of $t_{count} > t_{table}$ is $2.747 < 2.068$ with a p-value less than 0.05, namely ($0.012 < 0.05$), meaning that H_0 is rejected and H_a is accepted, meaning involvement SI has an effect on SIA performance at PT. Wijaya Karya Beton, Tbk., PBB Boyolali. So that the 1st hypothesis in this study states that: "It is suspected that the involvement of users of information systems (SI) affects the performance of the accounting information system (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali ", has been proven to be true. The results of this study indicate that the involvement of SI users is one of the factors that can affect the performance of AIS. The better the involvement of the SI users, the better the SIA performance. The results of this study are in line with several previous studies such as that conducted by Sherren Cynthia Immelda (2015); Luh Putu Sulastrini (2014); I Gede Eka Putra Mardiana (2014); and Kadek Rilly Windhi Antari (2015) who explained that the involvement of SI users affects the performance of SIA, although the results of this study are not in line with the results of research conducted by Martha Suhardiyah (2014) and Galang Rahadian Prabowo (2014) which states that user involvement / User participation in the AIS development process does not affect AIS performance. For this reason, to improve the performance of SIA, it is necessary to support increased involvement of SI users, this can be done through increasing the participation of SI users, especially in providing input related to the implementation of

SIA in the company so that it will be known how effective SIA can be applied in the company.

The results of partial hypothesis testing with t test for the influence of the ability of SI users on the dependent variable, namely the performance of SIA at PT. Wijaya Karya Beton, Tbk., PBB Boyolali in this study obtained the value of $t_{count} > t_{table}$, namely $3,410 < 2,068$ with a p-value smaller than 0.05, namely ($0.010 < 0.05$), which means that H_0 is rejected and H_a is accepted, meaning that SI skills have an effect on SIA performance at PT. Wijaya Karya Beton, Tbk., PBB Boyolali. So that the second hypothesis in this study which states that: "It is suspected that the ability of users of information systems (SI) affects the performance of the accounting information system (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali ", has been proven to be true. The results of this study indicate that the ability of SI users is one of the factors that can affect the performance of the AIS. The results of this study are in line with the results of research conducted by Sherren Cynthia Immelda (2015); Luh Putu Sulastrini (2014); Luh Nanda Yogita Fani (2015); Komang Septi Ratnasih (2017); I Kadek Mia Jayanti (2017); and Galang Rahadian Prabowo (2014) which states that the ability of information system users affects AIS performance, but the results of this study refute the results of research conducted by I Gede Eka Putra Mardiana (2014) which states that the ability of information system users does not affect AIS performance. . The results of this study indicate that if the ability of the SI users is better it will be able to improve the performance of the SI This is because the user can master SI, so the use of SIA will be more effective. For this reason, to improve the performance of the AIS, it is necessary to support the increase in the ability of its users, this can be done by providing provision for training, training or workshops related to the implementation of AIS in companies to be able to improve the capabilities of the users so that it will have an impact on improving the performance of the AIS.

Based on the results of partial hypothesis testing with the t test for the effect of education of SI users on the dependent variable, namely the performance of SIA at PT. Wijaya Karya Beton, Tbk., PBB Boyolali can be seen that the value of $t_{count} > t_{table}$ is $2.436 < 2.068$ with a p-value less than 0.05, namely ($0.023 < 0.05$), meaning that H_0 is rejected and H_a is accepted, meaning education SI has an effect on SIA performance at PT. Wijaya Karya Beton, Tbk., PBB Boyolali. So that the third hypothesis in this study states that: "It is suspected that the education of information system users (SI) affects the performance of the accounting information system (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali ", has been proven to be true. The results of this study indicate that the education of SI users is one of the factors that can affect the performance of SIA. The results of this study are in line with the results of research conducted by Kadek Rilly Windhi Antari (2015); I Kadek Mia Jayanti (2017); and Martha Suhardiyah (2014) who explained that the education of SI users affects SIA performance. Based on the results of this study, it can be seen that the information system user education can support the user's performance in implementing AIS. User education related to the field of information systems will make a positive contribution to the implementation of AIS performance in the company. For this reason, to improve the

performance of SIA, it is necessary to provide user education support such as training and workshops in the SIA field following those in the company.

Based on the results of partial hypothesis testing with t-test the effect of top management support on the dependent variable, namely the performance of AIS at PT. Wijaya Karya Beton, Tbk., PBB Boyolali can be seen that the value of t count < t table is 1.761 < 2.068 with a p-value greater than 0.05, namely (0.023 > 0.05), meaning that H_0 is rejected and H_a is accepted, meaning support top management has no effect on the performance of SIA at PT. Wijaya Karya Beton, Tbk., PBB Boyolali. So that the 4th hypothesis in this study states that: "It is suspected that top management support affects the performance of the accounting information system (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali ", the truth is not proven. The results of this study are in line with research conducted by Galang Rahadian Prabowo (2014) which explains that top management support does not affect SIA performance, but the results of the study are not in line with the results of research conducted by Luh Putu Sulastrini (2014); I Gede Eka Putra Mardiana (2014); Arzia Biwi (2015); Kadek Rilly Windhi Antari (2015); Luh Nanda Yogita Fani (2015); I Kadek Mia Jayanti (2017); and Martha Suhardiyah (2014) who explain that top management support affects SIA performance. The results of this study indicate that so far top management support in implementing SIA at PT. Wijaya Karya Beton, Tbk., PBB Boyolali is still lacking so that top management support in this study does not affect SIA performance. For this reason, to improve the performance of SIA at PT. Wijaya Karya Beton, Tbk., PBB Boyolali needs an increase in top management support in improving SIA performance. This effort can be done by considering more supportive policies related to the development of existing AIS in the company.

Based on the results of partial hypothesis testing with t-test the effect of organizational structure on the dependent variable, namely the performance of SIA at PT. Wijaya Karya Beton, Tbk., PBB Boyolali obtained t value < t table, namely 0.716 < 2.068 with a p-value greater than 0.05, namely (0.480 > 0.05), meaning that H_0 is rejected and H_a is accepted, meaning that the organizational structure does not affect the performance of SIA at PT. Wijaya Karya Beton, Tbk., PBB Boyolali. So that the 5th hypothesis in this study states that: "It is suspected that organizational structure affects the performance of the accounting information system (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali ", the truth is not proven. The results of this study are not in line with the results of research conducted by Muhammad Khalil Omar et al. (2017) which explains that organizational structure affects AIS performance. The results of this study indicate that the implementation of SIA in PT. Wijaya Karya Beton, Tbk., PBB Boyolali is not following the existing organizational structure, so the results of this study indicate that the organizational structure does not affect SIA performance. The results of this study also indicate that the existing organizational structure in the company so far does not support or is not suitable for the development of AIS performance. This could be due to a lack of management support, especially top management in developing AIS in the company. Therefore, to improve the performance of the AIS, it is necessary to have the conformity of the organizational structure with the development of AIS.

Based on the results of partial hypothesis testing with t-test the influence of organizational culture on the dependent variable, namely the performance of SIA at PT.

Wijaya Karya Beton, Tbk., PBB Boyolali, it is known that the value of t count $< t$ table is $0.294 < 2.068$ with a p -value greater than 0.05 , namely $(0.771 > 0.05)$, meaning that H_0 is rejected and H_a is accepted, which means that organizational culture has no effect on the performance of SIA at PT. Wijaya Karya Beton, Tbk., PBB Boyolali, so that the 6th hypothesis in this study states that: "It is suspected that organizational culture affects the performance of the accounting information system (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali ", the truth is not proven. The results of this study are not in line with the results of research conducted by Muhammad Khalil Omar et al. (2017) which explains that organizational culture affects AIS performance. The results of this study indicate that so far the existing organizational culture in the company has not supported the performance of SIA. For this reason, to improve AIS performance, it is necessary to support organizational culture related to the development of AIS performance.

Based on the results of partial hypothesis testing with the t -test for the effect of the internal control system on the dependent variable, namely the AIS performance at PT. Wijaya Karya Beton, Tbk., PBB Boyolali obtained the value of t count $> t$ table which is $3.036 < 2.068$ with a p -value less than 0.05 , namely $(0.011 < 0.05)$, meaning that H_0 is rejected and H_a is accepted, meaning that the internal control system affects the performance of SIA at PT. Wijaya Karya Beton, Tbk., PBB Boyolali, so that the 7th hypothesis in this study states that: "It is suspected that the internal control system affects the performance of the accounting information system (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali ", has been proven to be true. The results of this study are in line with the results of research conducted by Muhamad Khalil Omar, Shakerin Ismail, Lee Pei Ying, and Toh Chin Yau (2017) which explains that the internal control system affects SIA performance. From the results of this study that the internal control system has a big role in improving the performance of AIS. For this reason, to improve the performance of the AIS, it is necessary to support the internal control system as a control for the implementation of the existing information system. In addition, with a good internal control system, the SIA in the company will be able to run better.

Based on the results of simultaneous hypothesis testing with the F test the effect of information system user involvement (SI), the ability of information system users (SI), information system user education (SI), top management support, organizational structure, organizational culture and internal control system on system performance accounting information (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali, it is known that the value of F count $> F$ table $(20.648 > 2.46)$ and the p -value is greater than 0.05 $(0.000 < 0.05)$, meaning that H_0 is accepted and H_a is rejected, meaning the involvement of information system users (SI), the ability of information system users (SI), information system user education (SI), top management support, organizational structure, organizational culture, and internal control system simultaneously affect the performance of the accounting information system (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali. Thus it can be seen that users of information systems (SI), education of information system users (SI), top management support, organizational structure, organizational culture, and internal control systems

are factors that can affect the performance of the accounting information system (SIA).

Based on the results of the coefficient of determination test, it can be seen that the adjusted R Square (R²) value in this study is 0.826. So it can be interpreted that the variation of the independent variable which consists of means of involvement of information system users (SI), the ability of information system users (SI), education of information system users (SI), top management support, organizational structure, organizational culture and internal control system on performance accounting information system (SIA) at PT. Wijaya Karya Beton Tbk, PPB Boyolali amounted to 82.6% while the remaining 17.4% was influenced by other factors. So that it can be seen that the selection of variables that can affect the performance of the accounting information system (AIS) is correct, considering that the coefficient of determination in this study is relatively large, the independent variables in this study can be used as variables used to predict system performance variables. accounting information (AIS).

CONCLUSION

In this study, it can be concluded that the involvement of the SI personnel, the ability of the SI personnel, the SI personnel education, and the internal control system affect the performance of the SIA in PT. Wijaya Karya Beton, Tbk., PBB Boyolali, while top management support and organizational culture have no effect on SIA performance at PT. Wijaya Karya Beton, Tbk., PBB Boyolali. Simultaneously the involvement of information system users (SI), the ability of information system users (SI), information system user education (SI), top management support, organizational structure, organizational culture, and internal control systems affect the performance of the accounting information system (SIA) at PT. . Wijaya Karya Beton Tbk, PPB Boyolali

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