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THE INFLUENCE OF SYSTEM USER ABILITY AND TOP MANAGEMENT SUPPORT ON ACCOUNTING INFORMATION SYSTEM PERFORMANCE

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Abstract: Digitization of technology in hospitals is needed to facilitate services and reporting. Especially RSUD Soreang Bandung Regency has become a Public Service Agency which has consequences for accountability and suitability so tt requires the support of a perfectly integrated accounting information system. So the measurement of the factors that influence the success of the performance of the accounting information system needs to be done quickly and precisely. This is the background of the purpose of this study, namely to determine how much influence the ability of system users and top management support to the performance of accounting information systems at RSUD Soreang, Bandung Regency. The research method used is quantitative, descriptive and verifverifiedg primary and secondary data. Other data analysis techniques used are classical assumption test, multiple linear regression, regression coefficient and, coefficient of determination. The results showed that the ability of system users and top management support partially or simultaneously had a significant and positive effect on the performance of the accounting information system.
Keywords: Accounting Information System Performance, System User Ability, Top Management Support.

INTRODUCTION

A company must have an integrated information system that can cover certain activities, one of which is an accounting information system. The system will process the data into a financial report that is desired by management and the results of the performance of the system can support a company's business processes Marina, (2017). Accounting information systems can help improve, manage and monitor financial performance, especially in large and complex industries, namely Hospitals, requiring a complex and integrated accounting information system to support computerized financial performance so that the performance results are precise and accurate for consideration in every decision. decisions Raymond, (2020). The performance of a system is an assessment related to the resulting quality of the system based on a given load. If a system can run well and sis table, it can be stated that the design of the system is performing well and the consistency of the performance can result in the reliability or reliability of a system Putra, (2020).

Because in developing an accounting information system there is a matching process between the needs of system users and the system itself to the developers. This is done because the system that has been developed can be used by users according to their needs and produce appropriate performance Mulyani, (2016).

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Accounting information systems can be declared effective and efficient, if they are developed based on the respective capabilities of system users (Putri et al, 2019). Users of information systems within the company are one of the important information resources that can make a real contribution in achieving the company's strategic goals Suryadharma et al, (2019). System users are the backbone of the success of a system Mulyani, (2016). System users can also be stated as the main actors in running an application and act as resources that provide input to the system. The higher the level of operator ability in implementing and running a system, the easier it will be to develop an accounting information system Susanto, (2017).

In building and analyzing accounting information systems, top management companies have a role as system owners, namely people who sponsor the construction of a system and have the task of matching user needs with the system to be built Susanto, (2017). Because top management must be able to motivate middle-level managers and employees to be able to run an accounting information system as a tool for planning, organizing, implementing goals, and controlling the company, and top management must be able to optimize the accounting information system so that the benefits of its use can be felt by all parties. Marina et al, 2017). Top management support and the ability of users of this system are included in the factors that affect the performance of accounting information systems Rubiyatno et al., (2019).

H1: The ability of the system user affects the performance of the accounting information system.

H2: Top Management Support has an effect on Accounting Information System Performance.

H3: System User Capability and Top Management Support have an effect on Accounting Information System Performance.

METHODS

The research method used is quantitative, descriptive, and verified using primary and secondary data. The number of samples was determined using the nonprobability sampling method with purposive sampling type, namel 35 respondents who were employees of Soreang Hospital, Bandung Regency, and the source of data was obtained from the results of questionnaires. Questionnaire dataweres converted into interval data first by using the successful interval (MSI) method and then tested using validity and reliability tests. The data analysis technique used SPSS 25 software to test the classical assumption test data, multiple linear regression, regression coefficient,and coefficient of determination.

RESULTS AND DISCUSSION

Results

Descriptive Analysis Results

Analysis of the ability of system users at RSUD Soreang uses a questionnaire consisting of two dimensions, namely knowledge and expertise, and consists of 10 statement points. Based on the tabulation of data scores, it can be seen that the system user ability score on the questionnaire is 1448, which can be concluded that the ability

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of system users at Soreang Hospital, Bandung Regency is competent. This can be seen from the value of 1448 which is in the interval "1190-1470" which is included in the competent category. This is supported by the achievement of each dimension, especially in the knowledge and indicators of the respondents having adequate knowledge about a system that is run by having the most dominant total score. However, the ability of system users at RSUD Soreang also partly still has weaknesses in identifying the shortcomings of the accounting information system it uses because it has the lowest total score. The weakness is their ignorance in identifying the availability of formats/services on an accounting information system they use it can be seen in point 11 of the accounting information system performance questionnaire, that is, some of the respondents chose the doubtful point which is the highest score in the doubtful point of 9 respondents (26%).

The analysis of top management support at RSUD Soreang, Bandung Regency uses a questionnaire consisting of three dimensions, namely commitment to the project, providing resources, and showing leadership attitudes and consists of 11 statement points. Based on the tabulation of data scores, it can be seen that top management support has a score of 1537, which can be concluded that top management support at Soreang Hospital, Bandung Regency is adequate. This can be seen from the value of 1537 which is in the interval "1309-1617" which is included in the adequate category. This is supported by the achievement of each dimension, especially in providing system development funds that have the highest score of 153. But there are also weaknesses in the top management of the Soreang Hospital, Bandung Regency, namely the lack of active and direct contributions in planning activities. an accounting information system that is sustainable, it can be seen that at this Soreang Hospital once created an internal accounting information system but did not continue because of the inadequate service/format of the accounting information system, and then in the end the accounting information system created by the internal did not apply.

Analysis of Accounting Information System Performance at Soreang District Hospital can be seen in a questionnaire consisting of two dimensions, namely system user satisfaction, and system use, and consists of 14 statement points. Based on the data tabulation scores, it can be seen that the performance of the accounting information system on the questionnaire is 1574 which can be concluded that the performance of the accounting information system at the Soreang Hospital, Bandung Regency has a good performance. This can be seen from the value of 1990 which is in the interval "1666-2058" which is included in the good category. This is supported by the achievement of each dimension, especially in the dimension of system use, namely the intensity that occurs between respondents and the system runs well and has a high intensity and is supported by the presentation of information results that are easy to understand which has the first highest score of 153 and the second is 150 But there are also weaknesses in the performance of the accounting information system at the Soreang Hospital, Bandung Regency, namely the lack of security guarantees provided by a system to its users, this can be seen from the lowest score of 120, this can also be seen in the point 14 questionnaire which states that The accounting information system used does not yet have adequate access security in maintaining confidentiality or storing data.

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Verification Analysis Results

Table 1. Multiple Linear Regression Test Results
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	6.868	7.028		.977	.336
	System User Capabilities	.538	.241	.327	2.235	.033
	Top Management Support	.698	.223	.458	3.136	.004

a. Dependent Variable: Accounting Information System Performance
Source: Data processing using SPSS 25

Based on the results of the data in Table 1, the following regression equation is obtained:

KSIA = 6.868 + 0.538 (KPS) + 0.698 (DMP) + e

Where:
KSIA : Accounting Information System Performance
KPS : System User Capabilities
DMP : Top Management Support
e : error
so it can be interpreted:

From the results above, it is stated that the constant value is positive, meaning that if the variable score of the System User Ability and Top Management Support is considered to exist or equal to 0, it will show the Accounting Information System Performance value of 6.868. Then the results of the regression coefficient of the System User Ability variable are positive (0.538) and based on the t value, it is known that the t-count value is 2.235 > t-table 2.037, so it can be concluded that the System User Ability variable (X1) has a positive and positive effect on Information System Performance. Accounting (Y) which means the better the ability of system users, the better the accounting information system performance. And lastly, the regression coefficient of the Top Management Support variable is positive (0.698) and based on the t value, it is known that the t-count value is 3.136 > t-table 2.037, so it can be concluded that the Top Management Support variable (X2) has a positive effect and has a positive direction on performance. Accounting Information System (Y) which means the better the Top Management Support, the more the Accounting Information System Performance will also improve.

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Classic Assumption Test.

The classical assumption test is used to obtain relevant information and the results of the information will be used to solve a problem (Rukajat, 2018:15-16). This classical assumption test was also carried out to fulfill the requirements of multiple linear regression analysis, namely so that the estimate was unbiased and the best or often called BLUE (Best Linear Unbias Estimate). There are several assumptions that must be met so that the conclusions from the test results are not biased (Duli, 2019:114).

Normality test.

The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution. In this normality test study using the Kolmogrov-Smirnov (K-S) with the results of the analysis as presented in the table below:

Table 2. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	6.31224515
Most Extreme Differences	Absolute	.133
	Positive	.133
	Negative	-.088
Test Statistic		.133
Asymp. Sig. (2-tailed)		.119[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: Data processing using SPSS 25

Multicollinearity Test.

Multicollinearity test aims to see whether or not there is a high correlation between independent variables in a multiple linear regression model. By looking at the tolerance value and the VIF (Variance Inflation Factor) value. The following are the results of the multicollinearity test calculation from the estimated equation obtained using SPSS 25:

Table 3. Multicollinearity Test Result

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	System User Capabilities	.809	1.236
	Top Management Support	.809	1.236

Source: Data processing using SPSS 25

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Based on the table above, the tolerance value for System User Capability and Top Management Support for Accounting Information System Performance is 0.809 > 0.10 and the VIF value is 1.236 < 10. So it can be concluded that there is no multicollinearity in the System User Ability and Support variable. Top Management on Accounting Information System Performance.

Heteroscedasticity Test.

Detecting heteroscedasticity can be done using the scotter plot method by plotting the results of ZPRED (prediction value) with SRESID (residual value). A good model is obtained if there is no certain pattern on the graph, such as gathering in the middle, narrowing then widening or conversely widening and then narrowing. The results of the calculation of the heteroscedasticity test from the estimated equation obtained using SPSS are as follows:

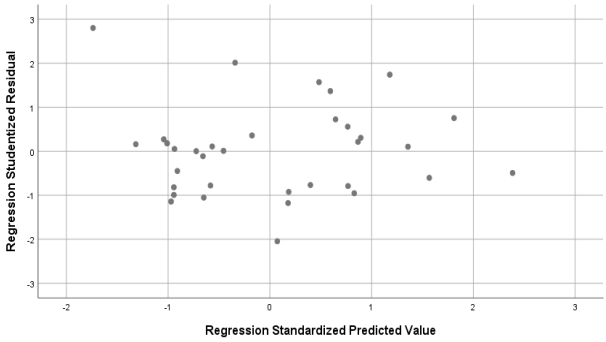

Figure 1. Heteroscedasticity Test Result
Source: Data processing using SPSS 25

Based on the Scatterplots test in the picture above, it can be seen that the data points spread above and below zero and the data points are not grouped. And therefore it can be concluded that there is no heteroscedasticity in the variables of System User Ability and Top Management Support on Accounting Information System Performance.

Correlation Coefficient Test

This analysis is used to see the direction of the relationship and the level of strength between the independent variables, namely the ability of system users and top management support to the dependent variable, namely the performance of accounting information systems by comparing the level of significance and correlation value. This test uses a significance level of 0.05 (5%) and the rtable value is 0.344 (df = 35 – 2 =

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Table 4. Correlation Coefficient Test Results

Correlations

		System User Capabilities	Top Management Support	Accounting Information System Performance
System User Capabilities	Pearson Correlation	1	.437**	.527**
	Sig. (2-tailed)		.009	.001
	N	35	35	35
Top Management Support	Pearson Correlation	.437**	1	.601**
	Sig. (2-tailed)	.009		.001
	N	35	35	35
Accounting Information System Performance	Pearson Correlation	.527**	.601**	1
	Sig. (2-tailed)	.001	.001	
	N	35	35	35

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Data processing using SPSS 25

Based on the table, it can be seen that the significance value and Pearson Correlation value between System User Ability (X1) on Accounting Information System Performance (Y) is 0.001 < 0.05 and rcount 0.527 > rtable value 0.344 which means there is a significant correlation (correlation) and the value is 0.527 close to the value of r = 1 and is positive, it can be interpreted that there is a unidirectional and perfectly positive relationship and has a strong level of relationship strength.

Furthermore, the relationship between Top Management Support (X2) on Accounting Information System Performance (Y) has a significance of 0.001 <0.05 and an rcount of 0.601 > rtable value of 0.344 which means that there is a significant correlation (correlation) and the value of r is 0.601 close to the value r = 1 and is positive, it can be interpreted that there is a unidirectional relationship and a perfect positive form and has a strong level of relationship strength that is in the strong category.

Coefficient of Determination Test.

The magnitude of the contribution or influence of the ability of system users and top management support on the performance of accounting information systems can be shown by calculating the coefficient of determination. This study has two independent variables and uses multiple linear regression test, so that the coefficient of determination

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used is the adjusted value of the coefficient of determination (Adjusted R Square). Then the results of these tests and calculations are as follows:

Table 5. Results of the Coefficient of Determination of the Ability of System Users on the Performance of Accounting Information Systems

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.527[a]	.277	.256	7.325696

a. Predictors: (Constant), System User Capability
b. Dependent Variable: Accounting Information System Performance
Source: Data processing using SPSS 25

Based on the table above, it is known that the adjusted coefficient of determination or Adjusted R square is 0.256. or equal to 25.6%, which means the system user ability variable (X1) affects the accounting information system performance variable (Y) by 25.6%. While the remaining 74.4% (100% - 25.6%) is influenced by other variables outside this regression equation or variables not examined.

Table 6. Test Results of the Coefficient of Determination of Top Management Support on Accounting Information System Performance

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.601[a]	.361	.342	6.889220

a. Predictors: (Constant), Top Management Support
b. Dependent Variable: Accounting Information System Performance

Source: Data processing using SPSS 25

Based on the table above, it is known that the adjusted coefficient of determination or Adjusted R square is 0.342. or equal to 34.2%, which means that the top management support variable (X2) affects the accounting information system performance variable (Y) by 34.2%. While the remaining 65.8% (100% - 34.2%) is influenced by other variables outside this regression equation or variables not examined.

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Table 7. Test Results of the Coefficient of Determination of the Ability of System Users and Top Management Support for Accounting Information System Performance

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.669[a]	.447	.413	6.506513

a. Predictors: (Constant), Top Management Support, System User Capability
b. Dependent Variable: Accounting Information System Performance
Source: Data processing using SPSS 25

Based on the table above, it is known that the adjusted coefficient of determination or Adjusted R square is 0.413 or equal to 41.3, which means that the system user ability variable and top management support (X2) have a simultaneous effect on the accounting information system performance variable (Y) of 41 ,3%. While the remaining 58.7% (100% - 41.3%) is influenced by other variables outside this regression equation or variables not examined.

Hypothesis testing.

This hypothesis test is divided into two tests, namely partial test and simultaneous test. Then the results of this hypothesis test are as follows:

T Test (Partial)

The significance level used is 0.05 (5%) so, to find the t table, namely:
ttable = t(α/2 ; n-k-1)
= t(0.05/2 ; (35 – 2 – 1))
= t(0.025 ; 32)
So, the ttable that will be used is 2.037.

Table 8. T Test Results (Partial)

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	6.868	7.028		.977	.336
	System User Capabilities	.538	.241	.327	2.235	.033
	Top Management Support	.698	.223	.458	3.136	.004

a. Dependent Variable: Accounting Information System Performance
Source: Data processing using SPSS 25

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Based on the table above, it can be seen that tcount 2,235 > ttable 2,037 and the value of Sig. namely 0.033 <0.05 so it can be concluded that Ho is rejected and Ha is accepted and H1 is accepted. Then the System User Ability variable has a significant partial effect on Accounting Information System Performance. And it can be seen that tcount 3.136 > ttable 2.037 and the value of Sig. 0.004 <0.05 so it can be concluded that Ho is rejected and Ha is accepted and H2 is accepted. Then the Top Management Support variable has a partial significant effect on Accounting Information System Performance.

F Test (Simultaneous)

The significance level used is 0.05 (5%) so, to find the ftable, namely:
ftable = f(k ; n – k)
= t(2 ; (35 – 2))
= t(2 ; 33)
So, the ftable that will be used is 3.28.

Table 9. F Test Results (Simultaneous)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1096.417	2	548.208	12.949	.000[b]
	Residual	1354.711	32	42.335		
	Total	2451.128	34			

a. Dependent Variable: Accounting Information System Performance
b. Predictors: (Constant), Top Management Support, System User Capability
Source: Data processing using SPSS 25

Based on the table above, it can be seen that fcount 12.949 > ftable 3.28, then the significance value is 0.000 <0.05 so it can be concluded that Ho is rejected and Ha is accepted and H3 is accepted. Then the variables of System User Ability and Top Management Support simultaneously have a significant effect on Accounting Information System Performance.

Discussions

The Influence of System User Capability on Accounting Information System Performance.

The results of the hypothesis that the ability of system users partially affect the performance of accounting information systems and there is a significant, positive and unidirectional relationship (correlation). The ability of system users to affect the performance of accounting information systems is only 25.6% and the remaining 74.4% is influenced by variables outside the regression model, so this value is included in the weak category because it has the remaining contributions which are mostly on variables not examined by researchers. . In line with the theory that users of information systems

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are an important information resource in a company, especially when they have quality in terms of knowledge and expertise and can contribute actively to system development and practice computerization to the end. Therefore, based on the findings studied, it can be concluded that the ability of the users of this system can support the success of a company in running a system.

The Influence of Top Management Support on Accounting Information System Performance.

The results of the hypothesis that top management support partially affects the performance of accounting information systems, there is a significant and positive correlation (correlation). Top management support affects the performance of accounting information systems only 34.2% and the remaining 65.8% is influenced by variables outside the regression model, so this value is included in the fairly weak category because it has a remaining contribution that is mostly on variables that are not examined by researcher. In line with the theory, top management support has an active role in the development of an accounting information system within a company, especially if the support is provided fully and consistently, so that the performance of the accounting information system will run well and the results will affect business activities within a company. the company. Therefore, based on the findings studied, it can be concluded that top management support can optimize system performance if the top management can be committed, can provide the required resources and have leadership qualities in an accounting information system development project.

The Influence of System User Capability and Top Management Support on Accounting Information System Performance.

The results of the hypothesis that the effect of the ability of system users and top management support on the performance of the accounting information system simultaneously affect the performance of the accounting information system. The ability of system users and top management support has an effect of 41.3% on the performance of accounting information systems and the remaining 58.7% is influenced from outside the regression model, so this value can be said to be quite weak because it has the remaining contributions mostly on variables that are not examined. by the researcher. In line with the theory, that the performance of the accounting information system will run well if the supporting structure goes well. Therefore, based on the findings studied, it can be concluded that the ability of system users and top management support have an effect on the performance of the accounting information system together, especially the performance of a good accounting information system can meet the satisfaction of its users.

CONCLUSIONS

Based on the processed data, it can be concluded that the System User Ability and Top Management Support partially or simultaneously have the same significant effect on the performance of the accounting information system at Soreang Hospital, Bandung Regency. It can be seen that employees or system users have knowledge and skills so that they can improve the performance of accounting information systems, although they still have weaknesses, namely not being able to identify the shortcomings

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of a system used, the better understanding and skills they have, the better the results of the system will be. accounting information system performance. Then top management also provides support by playing an active role in the development of a system, one of which is providing development funds which is an effort to improve the performance of accounting information systems, but support for the development of a system is not only about material fulfillment, but also support for the development of a system. It also requires direct contributions from users, owners, and designers so that an accounting information system can be used sustainably, because the better the support provided by top management, the better the performance of the accounting information system at RSUD Soreang, Bandung Regency.

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