THE EFFECT OF UTILIZATION OF INFORMATION TECHNOLOGY AND COMPETENCE OF HUMAN RESOURCES ON THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS

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Abstract: The development of the business world that has entered the era of globalization requires companies to increase the effectiveness of their resourcess. Including accounting information systems. Factors that can affect the effectiveness of aacounting information systems are the utilization of information technology and the competence of human resources. This research aims to determine the effect of utilization of information technology and competence of human resouces on the effectiveness of accounting information systems on the Regional Financial and Asset Management Agency of Sumedang Regency. The method used in this research is a quantitative quantitative method with a descriptive and verification approach. Analisys of the data used in this research is multiple linear regression analisys. The collected data was processed using the Software Statistical Program For Science (SPSS) version 25 for windows. The results of this research indicate that the utilization of information technology and competence of human resources has a positive and significant effect on the effectiveness of accounting information systems either partially or simultaneously.

Keywords: Utilization of Information Technology, Competence of Human Resources, Accounting Information System

INTRODUCTION

The accounting information system is a network of all procedures, forms, records, and tools used to process financial data into a form of a report that will be used by management in controlling its business activities and subsequently used as a management decision-making tool Marina at al, (2018). An accounting information system is a collection (integration) of sub-systems or components, both physical and non-physical that are interconnected and work with each other in harmony to process transaction data related to financial problems into financial information Susanto, (2017).

The purpose of the accounting information system is to produce the required output for the users of accounting information which is divided into two groups, namely external parties, and internal parties. Where external parties include creditors, investors, customers, competitors, government, shareholders, the wider community and trade unions. External parties use general financial reports to evaluate and predict future performance achievements. Internal parties include managers, internal parties meet the needs of accounting information to achieve the economic value (profit) of the company. Accounting information systems summarize and filter the data available to decision-makers Setiorini at al, (2018).

Accounting information system components consist of hardware, software, brainware, procedures, databases, and communication network technology. Hardware is physical equipment that can be used to collect, enter, process, store, and issue the results of data processing in the form of information. Software is a collection of programs that are used to run certain applications on a computer. Brainware is the most important part of accounting information system components. Brainware is a resource involved in the manufacture of information systems, data collection and processing, distribution and utilization of information generated by the information system. A procedure is a series of activities or activities that are carried out repeatedly in the same way. Procedures are important for an organization so that everything can be done uniformly. In the end, the procedure will become a guideline for an organization in determining what activities must be carried out to carry out a particular function. With adequate procedures, it is possible to control the company's activities. A database is a collection of data stored in storage media in a company or on a computer. And telecommunications is the use of electronic media to move data or information from one location to one location or several other different locations Susanto, (2017).

Indicators of the effectiveness of accounting information systems consist of information quality, system quality, service quality, system use, user satisfaction, and user benefits. Information quality is related to information system output. Information quality includes understandability, legibility, clarity, format, unusualness, the accuracy of information, accuracy, reliability, current, importance, uniqueness, and appearance. System quality is concerned with evaluating information processing systems. System quality includes data updating, system accuracy, system efficiency, resource utilization, the usability of facilities and functions, convenience in accessing, and response time. Service quality is related to the level of user control over the system, user trust in the system, new hardware upgrades, hardware standardization, positive attitude of support staff towards users, cost-effectivenessof information systems, and level of training for users. System Use relates to the use of the output of the information system by the recipient. User satisfaction is related to the recipient's response to the use of information system output. User benefits relate to the benefits of using information systems. User benefits include: encouraging management action, improving planning quality, improving task performance, information awareness,and increasing individual strengths Yosep, (2020).

Information technology is a combination of technology and communication in the form of software and hardware that can be used to process, process, compose, store, and manipulate data in various ways to obtain accurate information, namely relevant, good and timely information, and can be used by companies or organizations for personal, business, and government interests to produce strategic information for decision making Purba at al, (2020). Information technology is used to obtain, process, store, and disseminate various types of information files by utilizing computers and telecommunications which were born from strong urges to create new innovations and creativity that can overcome all laziness and slowness of human performance Affandi, (2017).

The role of information technology is to improve efficiency and effectiveness of performance, computer-based information technology can increase efficiency and effectiveness of performance if the system is designed perfectly for users who have an understanding of managerial and organizational understanding, with the aim of increasing effectiveness of use. Generating Strategic Advantage Advances in the managerial application of information technology and computers are capable of generating strategic advantages for the people who carry out the activities. The next role of information technology is to change the organizational structure, by using technology the organization will use computers more to get the various information needed. And offering Competitive Advantage With the significant reduction in information technology costs and the increasing power and speed of technology, information is starting to move from its traditional role as a back-office support application toward a significant competitive advantage Kasemin, (2016).

Utilization of information technology is the benefits expected by users of information systems in carrying out their duties, as well as the measurement based on the intensity of utilization, frequency of use, and the number of applications or software used. The high intensity of utilization of the use of information technology will foster behavior that supports the use of information system technology. Measurement of actual usage is measured as the amount of time spent interacting with technology and the frequency with which it is used. And Application software are programs written by humans to perform tasks or solve specific problems. Application software is still divided into two types, namely, general application programs and special application programs. General application programs are programs that perform common tasks or processing for end users. While special application programs are programs that are specifically used to support special applications for users. Simamarta, (2021)

Of all the resources available in an organization, human resources are the most important aspect because human resources are the only resources that have reason, feelings, desires, abilities, skills, knowledge, encouragement, power, and work Mamik, (2016). Human resources are one of the most vital elements for the organization because the performance of human resources is very calculated to realize the vision and mission of the company that has been set Suryani at al, (2020).

In general, competence can be understood as a combination of skills, personal attributes, and knowledge that is reflected through performance behaviors that can be observed, measured, and evaluated Bukit at al, (2017). Competence is defined as the ability to adequately perform a task, duty or role. Competence integrates knowledge, skills, personal values and attitudes. Competence bulids on knowledge and skills and is acquired through work experience and learning by doing Nyoto, (2019).

The main components of competency formation are knowledge, skills, and attitudes. Knowledge is information possessed by an employee to carry out his duties and responsibilities according to the field he is involved in. Knowledge or information possessed by an employee can be used in real conditions in a job. Knowledge of employees can determine the success or failure of the implementation of the tasks assigned to them. Employees who have sufficient knowledge will increase the efficiency of the company. Skills are an effort to carry out the duties and responsibilities

given by the company to an employee well and maximally. For example, the skill of working together with understanding and motivating others, either individually or in groups. This skill is very necessary for employees who have occupied certain positions, because these skills are in communicating, motivating and delegating. In addition to the knowledge and skills of employees, the thing that needs to be considered is the attitude of employee behavior. And attitude is a pattern of behavior of an employee in the role of carrying out duties and responsibilities in accordance with company regulations. If the employee has the nature of supporting the achievement of the organization, then automatically all the tasks assigned to him will be carried out as well as possible Busro, (2018).

H1:Utilization of Technology Information Affects the Effectiveness of Accounting Information Systems

Information systems can be implemented properly if equipped with good components. One of the most important components in information systems is information technology Winarno, (2021). The information system that is managed can be better and more useful if in the management process it can utilize information technology, which will provide a lot of added value because of the advantages possessed by information technology. The existing manual information system combined and integrated with supporting technologies will have a major impact on the company's overall performance standards, including the effectiveness of the accounting information system Lestari, (2020).

H2: Competence of Human Resources Affects the Effectiveness of Accounting Information Systems

In the accounting information system, there are several components, namely human resources, transactions, procedures, documents,,s and equipment. Human resources are actors who operate the system to obtain information related to transactions in accordance with procedures. Several components of the information system are interconnected in forming an accounting information system starting from the entry of data, data processing to the results of data processing must be carried out properly, therefore the competence of human resources has the most important role in this regard to be able to produce accurate information, actual and useful for users, especially within the company Setiorini at al, (2018).

H3: Utilization of Technology Information and Competence of Human Resources Affects the Effectiveness of Accounting Information Systems

Human resources are the most important resources for an organization in achieving its goals. No matter how perfect the aspects of information technology are, without the support of adequate human resources, the goals of the organization will be difficult to achieve Mamik, (2016). Human resources are the most important part of the components of the accounting information system. The involvement of human resources as monitors, operators, and users of accounting information systems has an impact on management and determines the level of success of a company

organization. Human resources are the resources involved in the manufacture of information systems, data collection, and processing, distribution and utilization of information generated by the information system. Information technology has effectively increased the ability of human resources to work faster in dealing with more complex problems Susanto, (2017).

METHODS

The method used in this research is a quantitative method with a descriptive and verification approach. The data source used in this research is the primary data source with data collection techniques in the form of a questionnaire. The sampling technique used in this research is nonprobability sampling with the pa purposive sampling method. The sample taken in this research were 36 employees who were involved and became users of accounting information systems in all work areaunitss that use accounting information systems. Analysis of the data used in this research is a multiple linear regression analysis The collected data were processed using the Software Statistical Program For Science (SPSS) version 25 for windows.

RESULTS AND DISCUSSION

Results
Descriptive Analysis Results

The utilization of information technology at the Regional Financial and Asset Management Agency of Sumedang Regency is categorized as good. This is supported by the achievement of each dimension, especially the intensity of use and frequency of use, which has the highest scores, namely 152 and 155. The high intensity of utilization of the use of information system technology will foster behavior that supports the use of information system technology.

This is supported by the achievement of each dimension, in the knowledge dimension, namely having knowledge in the field of accounting with a score of 158, in the skills dimension, namely having good communication skills with colleagues and having intrapersonal skills with a score of 163, in the attitude dimension, which is reliable and responsible, has the highest score of 168.

The effectiveness of the accounting information system at the Regional Financial and Asset Management Agency of Sumedang Regency is in a good category.This is supported by the achievement of each dimension, on the system quality dimension that the accounting information system has specific functions according to user needs with a score of 166, on the information quality dimension that the accounting information system provides information according to user needs with a score of 163, on the dimension of service quality that the accounting information system always updates the system with a score of 151, on the dimension of use that the intensity of the use of accounting information systems is high or accounting information systems are used continuously with a score of 164, on the dimension of user satisfaction that accounting information systems can help information search efficiently with a score of 161, and on the user benefit dimension that accounting

information systems can save time in searching for accounting information with a score of 157.

Verification Analysis Results

Table 1. Multiple Linear Regression Analysis

Coefficients^a

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	8.861	3.664		2.419	.021
	Utilization of Information Technology	1.547	.538	.436	2.875	.007
	Competence of Human Resources	.409	.154	.403	2.658	.012

a. Dependent Variable: Effectiveness of Accounting Information Systems

Source*:* data that has been processed by the author (2021)

Based on table 1 above, the constant value (a) is positive at 8.861 which is a constant or state when the Accounting Information System Effectiveness variable has not been influenced by other variables, namely the Information Technology Utilization variable (X1) and Human Resource Competence (X2) which are considered to exist or equals zero. The value of b1 (regression coefficient value X1) of 1.547 indicates that the Information Technology Utilization variable has a positive influence on the Effectiveness of the Accounting Information System, which means that each increase of one unit of the Information Technology Utilization variable will affect the Accounting Information System Effectiveness of 1.547. And the value of b2 (regression coefficient value X2) of 0.409 indicates that the Human Resources Competency variable has a positive influence on the Effectiveness of Accounting Information Systems, which means that each increase of one unit of the Human Resources Competency variable will affect the Effectiveness of Accounting Information Systems by 0.409.

Table 2. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters^{a,b}	Mean	.0000000
	Std. Deviation	4.73293981
Most Extreme Differences	Absolute	.174
	Positive	.096
	Negative	-.174
Test Statistic		.174
Asymp. Sig. (2-tailed)		.007^c

Source*:* data that has been processed by the author (2021)

Based on the results of the normality test using the Kolmogorov-Smirnov (K-S) test in table 2 above, the Test Statistic value is 0.174 and the Asymp value. Sig. of 0.007 greater than the significance value (0.007 > 0.05). Thus it can be concluded that the data of Information Technology Utilization and Human Resource Competence on the Effectiveness of Accounting Information Systems is normally distributed.

Table 3. Multicollinearity Test
Coefficients[a]

Model			Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
			B	Std. Error	Beta			Tolerance	VIF
1	(Constant)		8.861	3.664		2.419	.021		
	Utilization	of	1.547	.538	.436	2.875	.007	.537	1.864
	Information Technology								
	Competence	of	.409	.154	.403	2.658	.012	.537	1.864
	Human Resources								

a. Dependent Variable: Effectiveness of Accounting Information Systems
Source: data that has been processed by the author (2021)

Based on the results of the multicollinearity test in table 3 above, the tolerance value of Information Technology Utilization and Human Resource Competence on the Effectiveness of Accounting Information Systems is 0.537 > 0.10 and the VIF (Variance Inflation Factor) value is 1.864 < 10.00. Thus, it can be concluded that there is no multicollinearity in the variables of Information Technology Utilization and Human Resource Competence on the Effectiveness of Accounting Information Systems.
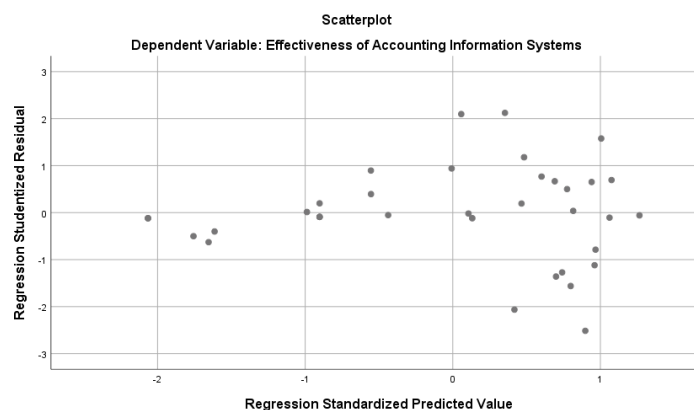
Figure 1. Heteroscedasticity Test
Source: data that has been processed by the author (2021)

Based on the heteroscedasticity test using the scatterplot method in figure 1 above, it can be seen that the data points spread above and below zero and the data points are not grouped and do not form a wavy pattern. Thus, it can be concluded that there is no heteroscedasticity in the variables of Information Technology Utilization and Human Resource Competence on the Effectiveness of Accounting Information Systems.

Table 4. Correlation Analysis Test
Correlations

		Utilization of Information Technology	Competence of Human Resources	Effectiveness of Accounting Information Systems
Utilization of Information Technology	Pearson Correlation	1	.681**	.711**
	Sig. (2-tailed)		.000	.000
	N	36	36	36
Competence of Human Resources	Pearson Correlation	.681**	1	.700**
	Sig. (2-tailed)	.000		.000
	N	36	36	36
Effectiveness of Accounting Information Systems	Pearson Correlation	.711**	.700**	1
	Sig. (2-tailed)	.000	.000	
	N	36	36	36

**. Correlation is significant at the 0.01 level (2-tailed).
Source: data that has been processed by the author (2021)

The r_{count} value for the relationship between the use of information technology and the effectiveness of the accounting information system is 0.711 > r_{table} 0.329, with a significance of 0.000 <0.05, meaning that there is a relationship or correlation between the variables of information technology utilization (X1) and the effectiveness of accounting information systems (Y). The rcount value for the relationship between human resource competence and the effectiveness of accounting information systems is 0.700 > r_{table} 0.329 with a significance of 0.000 <0.05, meaning that there is a relationship between the variable human resource competence (X2) and the effectiveness of the accounting information system (Y). The correlation coefficient value also shows a positive number, meaning that the higher the level of utilization of information technology and the competence of human resources, the effectiveness of the accounting information system will also increase.

Table 5. Coefficient of Determination Test for Variable Utilization of Information Technology on the Effectiveness of Accounting Information Systems

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.711ᵃ	.505	.491	5.29116

a. Predictors: (Constant), Utilization of Information Technology

Source*:* data that has been processed by the author (2021)

Based on table 5 above, it is known that the value of the coefficient of determination (Adjusted R Square) is 0.491 or equal to 49.1%. This figure means that the variable of the use of information technology (X1) has an effect on the effectiveness of the accounting information system (Y) by 49.1%. While the remaining 50.9% is influenced by other variables outside this regression equation or variables that are not examined.

Table 6. Coefficient of Determination Test for Variable Competence of Human Resources on the Effectiveness of Accounting Information Systems
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.700ᵃ	.490	.475	5.36988

a. Predictors: (Constant), Competence of Human Resources

Source*:* data that has been processed by the author (2021)

Based on table 6 above, it is known that the value of the coefficient of determination (Adjusted R Square) is 0.475 or equal to 47.5%. This figure means that the variable of human resource competence (X2) has an effect on the effectiveness of the accounting information system (Y) by 47.5%. While the remaining 52.5% is influenced by other variables outside this regression equation or variables that are not examined.

Table 7. Coefficient of Determination Test for Variable Utilization of Information Technology and Competence of Human Resources on the Effectiveness of Accounting Information Systems
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.770ᵃ	.592	.568	4.87425

a. Predictors: (Constant), Competence of Human Resources, Utilization of Information Technology

Source*:* data that has been processed by the author (2021)

Based on table 7 above, it is known that the value of the coefficient of determination (Adjusted R Square) is 0.568 or equal to 56.8%. This figure means that the variables of information technology utilization (X1) and human resource competence (X2) affect the effectiveness of accounting information systems (Y) by 56.8%. While the remaining 43.2% is influenced by other variables outside this regression equation or variables that are not examined.

Table 8. T Test Results
Coefficients[a]

Model			Unstandardized Coefficients		Standardized Coefficients		
			B	Std. Error	Beta	T	Sig.
1	(Constant)		8.861	3.664		2.419	.021
	Utilization	of	1.547	.538	.436	2.875	.007
	Information Technology						
	Competence	of	.409	.154	.403	2.658	.012
	Human Resources						

a. Dependent Variable: Effectiveness of Accounting Information Systems

Source*: data that has been processed by the author (2021)

Based on table 8 above, the results of the T test for the variable of the use of information technology on the effectiveness of accounting information systems, obtained the tcount value of 2.875 where the value is greater than ttable <2.035. Thus, it can be concluded that H0 is rejected and Hα is accepted, meaning that the partial use of information technology has a significant effect on the effectiveness of accounting information systems. Then, the results of the T test for the variable of human resource competence on the effectiveness of accounting information systems, obtained a tcount of 2.486 where the value is greater than ttable > 2.035. Thus it can be concluded that H0 is rejected and Hα is accepted, meaning that human resource competence partially has a significant effect on the effectiveness of accounting information systems.

Table 9. F Test Results
ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1139.649	2	569.824	23.984	.000[b]
	Residual	784.025	33	23.758		
	Total	1923.674	35			

a. Dependent Variable: Effectiveness of Accounting Information Systems
b. Predictors: (Constant), Competence of Human Resources, Utilization of Information Technology

Source*: data that has been processed by the author (2021)

Based on table 9 above, the f_{count} value is 23,984 where the value is greater than the f_{table} value. Thus, it can be concluded that H_0 is rejected and H_α is accepted, meaning that the use of information technology and human resource competence simultaneously affects the effectiveness of accounting information systems.

Discussions
The Effect of Utilization of Information Technology on the Effectiveness of Accounting Information Systems

The results of partial hypothesis testing show that the t_{count} value of 2.875 is greater than the t_{table} value of 2.035 with a significance of 0.007, which is smaller than 0.05. This partly means that the use of information technology significantly affects the effectiveness of accounting information systems. Then the value of the regression coefficient shows that the variable utilization of information technology (X1) has a positive influence on the effectiveness of accounting information systems (Y), which means that the use of information technology will increase the effectiveness of the accounting information system produced. Based on the results of data analysis, the hypothesis that the use of information technology has a positive and significant effect on the effectiveness of accounting information systems is acceptable because there is a significant effect between the use of information technology and the effectiveness of accounting information systems.The results of this research strengthen that the effectiveness of accounting information systems is influenced by the use of information technology, especially in the Regional Financial and Asset Management Agency Sumedang Regency. Based on the findings used for research on accounting information systems supported by the use of information technology will encourage an organization to achieve excellence.

The Effect of Competence of Human Resources on the Effectiveness of Accounting Information Systems

The results of partial hypothesis testing indicate that the t_{count} value of 2.658 is greater than the t_{table} value of 2.035 with a significance value of 0.012, which is smaller than 0.05. This means that the competence of human resources partially has a significant effect on the effectiveness of accounting information systems. Then the regression coefficient value shows that the variable of human resource competence (X2) has a positive influence on the effectiveness of the accounting information system (Y), which means that the better the competence of human resources, the effectiveness of the accounting information system produced will increase. Then based on the results of data analysis, the hypothesis proposed that human resource competence has a positive and significant effect on the effectiveness of accounting information systems can be accepted because there is a positive and significant influence between human resource competencies on the effectiveness of accounting information systems.The results of this study confirm that the effectiveness of the accounting information system is influenced by the competence of human resources, especially in the Regional Financial and Asset Management Agency of Sumedang Regency. Based on the findings studied, human resources as actors who operate the

system have an important role in producing accurate, actual and useful information for its users.

The Effect of Utilization of Information Technology and Competence of Human Resources on the Effectiveness of Accounting Information Systems

The results of simultaneous hypothesis testing show that the f_{count} value is 23,984 which is greater than the f_{table} value of 3.28 with a significance value of 0.000, which is less than 0.05. This means that the use of information technology and competence of human resources simultaneously has a significant effect on the effectiveness of accounting information systems. Then the regression coefficient value shows that the variable utilization of information technology and competence of human resources has a positive influence on the effectiveness of accounting information systems, which means that the better the utilization of information technology and competence of human resources, the effectiveness of the resulting accounting information system will increase. Then based on the results of data analysis, the hypothesis proposed is that the use of information technology and human resource competence has a positive and significant effect on the effectiveness of accounting information systems, which can be accepted because there is a positive and significant influence between the use of information technology and human resource competence on the effectiveness of accounting information systems. The results of this study confirm that the effectiveness of the accounting information system is influenced by the use of information technology and the competence of human resources, especially in the Regional Financial and Asset Management Agency of Sumedang Regency. Based on the findings, information technology can effectively improve the ability of human resources to work faster in dealing with problems related to the operation of the system so as to increase the effectiveness of the accounting information system.

CONCLUSIONS

Utilization of Information Technology affects the Effectiveness of Accounting Information Systems at the Regional Financial and Asset Management Agency of Sumedang Regency. The dimension of utilization frequency has a good category, but the number of applications or software used must be increased. Therefore, it is necessary to increase the number of applications or software used to assist the administrator process, especially in Government Agencies. Competence of Human Resource affects the Effectiveness of Accounting Information Systems at the Regional Financial and Asset Management Agency of Sumedang Regency. The attitude dimension, namely being reliable and responsible, has a good category, but is not perfect because technical and functional skills have a fairly high gap. Therefore, agencies need to provide technical guidance to employees, optimize employees through training and socialization to improve the competence of existing employees as an effort to improve work competencies including improving technical and functional skills of employees. Utilization of information technology and Competence of Human Resource affect the effectiveness of the Accounting Information System at the Regional Financial and Asset Management Agency of Sumedang Regency.

Dimensions of the quality of the system, namely the accounting information system has specific functions according to user needs, has a good category, but is not perfect because the system provider is very slow in solving user problems. Therefore, system providers are responsive to problems experienced by users of accounting information systems, and agencies can improve the quality of service to users of accounting information systems, including by increasing user confidence in the system, upgrading hardware, standardizing hardware, positive attitude of system providers towards users and increasing training for users, this is done in order to increase the effectiveness of the accounting information system.

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