International Journal of Digital Entrepreneurship and Business (IDEB)
Vol. 3, No. 1, February 2022 ISSN 2723-5432
pp. 39 – 48 https://ejournal.jic.ac.id/ideb/

THE INFLUENCE OF EFFECTIVENESS AND TRUST IN USING ACCOUNTING INFORMATION SYSTEM TECHNOLOGY ON EMPLOYEE PERFORMANCE AT REINFORCEMENT STEEL COMPANIES IN JAKARTA

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ARTICLE INFO

Article History:
Received: November 30, 2021
Revised: February 03, 2022
Published Online: February 25, 2022

Keywords:
Effectiveness, Trust, Accounting, Information System Technology, Employee Performance, Reinforcement Steel Company

How to cite:
Hoki, S., & Efriadi, A. R. (2022). The Influence of Effectiveness and Trust in using Accounting Information System Technology on Employee Performance at Reinforcement Steel Companies in Jakarta. *International Journal of Digital Entrepreneurship and Business (IDEB)*, *3*(1), 39 – 48. https://doi.org/10.52238/ideb.v3i1.74

ABSTRACT

The application of information system technology has a propensity to help in winning the existing competition among current businesses. Therefore, this study aims to collect empirical evidence of the effect of Effectiveness in Using Accounting Information System (AIS) Technology, and Trust in AIS technology on Employee Performance for the 51 people who were employed by six reinforcement steel companies in Jakarta. Also, the questionnaire used was processed and analyzed using multiple regression techniques, while respondents were selected with purposive sampling. Based on the research findings, effectiveness of using AIS technology is positively related with employee performance by 48.9%, and trust in using AIS technology is positively related with employee performance by 39.5%. It was also concluded that Effectiveness in Using AIS Technology, and Trust in AIS Technology variables simultaneously affect Employee Performance by 61.3%, whereas the remaining 38.7% is influenced by factors other than the variables being studied. For future research, companies manufacturing other objects besides iron and concrete ought to be included for future research.

INTRODUCTION

In the business world, companies need the application of Information Technology (IT) to win the existing competition. Companies have been using IT in supporting accounting activities over the years because of the efficiency in saving time and costs. IT is developing along with time and its usage in the business world to ensure that information is fulfilled accurately, relevantly, timely, and quickly.

The information system is a combination of IT activities and technology users in supporting and managing operational processes. This consists of humans, software, hardware, communication networks, and data sources that are interconnected in unifying, transforming, and publishing information within organizations. An accounting information system (AIS) is designed to support the following functions, namely auditing, accounting and financial reporting, plus managerial accounting and tax management (Aryani & Muliati, 2020), however, it is widely used by auditing and financial reporting modules. In the application of AIS, the real impact felt is a change in data processing, which was originally manual but has now turned into a computer system. The AIS system results received by the user must not be misleading, therefore, the information disseminated needs to have principles that are upheld.

Effectiveness is a condition that displays the achievement of a goal as measured by quality, quantity, and time. In other words, an activity is believed to be more effective provided more plans are successfully achieved. In this case, a leader assesses the responsibilities and achievements of subordinates for the assigned tasks to ensure the company goals are achieved. Effectiveness indicates success in terms of achieving or not achieving the pre-set goals. This is higher once the results of activities conducted are closer to the target, and vice versa (Rahmawati, 2020).

Implementation success related to task suitability with technology is measured with user evaluation (Kurnadi, 2016). Concerning this, once the system has inherent characteristics and it is reliable as well as in accordance with the needs, users are given a high/positive evaluation score. Trust is granted based on some level of confidence and running a company system requires an IT that correlates with what is needed, therefore, employees' trust in this technology provides convenience in completing tasks.

A company measures optimal performance by comparing its preset standards with the results of the work that has been conducted (Nengsy, 2018). Once the expected target is achieved increasingly, performance is believed to be getting better. For companies that implement information technology, the important thing to consider is the extent to which the success of the system used provides positive results in improving individual or organizational performance (Kurnadi, 2016).

To analyze the following variables at some reinforcement steel companies in Jakarta:
1. The effect of effective use of AIS technology on employee performance.
2. The effect of trust in AIS technology on employee performance.
3. The effect of both effective use and trust in AIS technology on employee performance.

LITERATURE REVIEW

Information Technology

Information Technology is a combination of several computer and telecommunication-based technologies, such as hardware, software, networks, databases, and other telecommunications equipment. According to Lukiman and Lestarianto (2016), information technology supports information systems used by companies in carrying out operational activities and is expected to help process the information obtained. Therefore, it can be described as a variety of technologies that assist humans in carrying out tasks related to information processing.

Accounting information system (AIS)

AIS is a combination of financial information obtained from the collection and processing of financial-related transactions (Kasandra & Juliarsa, 2016). It is an important means in a company to accelerate and improve employee performance by providing accounting and financial information (Vipraprastha & Sari, 2016). From the definition above, AIS is understood as a combination of human and capital resources or a system that collects and processes data and transactions while being responsible for providing useful financial information.

Employee Performance

Employee performance is an individual's ability to achieve job requirements, where pre-set goals can be completed on time without exceeding the specified limit, hence, these goals are the same as company ethics (Muzakki et al., 2016). Performance appraisal is a major factor in developing a company effectively and efficiently, because of the existence of better policies or programs for human resources.

Higher performance implies increased efficiency, effectiveness, or higher quality in completing a set of tasks assigned to employees. Also, individual performance appraisal is very beneficial for the overall dynamics of organizational growth (Widianti et al., 2018).

Effective use of AIS technology

Nengsy (2018) suggests that the application of information technology in producing information needs to consider the user. Because information system technology is often mismatched with what is actually needed or not used optimally by individual users, it provides less benefit in improving individual/employee performance. The effectiveness of using or implementing AIS technology in a company is observed from the ease with which users identify, access, and interpret data.

Trust in AIS technology

In the use of information systems, trust is very important, because, based on such perception, individuals feel confident that their work will obtain maximum results. Trust in AIS technology is perceived usefulness as a level with which a person believes that the use of a particular object tends to produce optimal results. The management needs to apply this in evaluating employee performance to ensure the computer-based information system technology is used to control subordinates' performance (Putra et al., 2016).

Based on previous studies by Maamir & Yadnyana (2012), Putra et al. (2016), and Kurnadi (2016), the effective use of AIS technology, trust in AIS technology, as well as effectiveness and trust in the use of AIS has a positive effect on employee performance.

Table 1: Previous Studies

Name and Year	Title	Variable	Method	Results
Maamir & Yadnyana (2012)	The Effect of Effective Use and Trust in Information System Technology on Individual Performance at *PT PLN (Persero)* Bali Distribution Service Area Denpasar	X_1 = Effective Use of IS Technology X_2 =Trust in IS Technology Y=Individual Performance	The sample was determined using the 5:1 ratio proposed by Hair et al., with a population of 74 people.	Variable X_1 affects variable Y positively and substantially Variable X_2 affects variable Y positively and substantially Variables X_1 and X_2 affect variable Y positively and Substantially

Name and Year	Title	Variable	Method	Results
Putra et al. (2016)	The Effect of Effective Use, Trust, User Expertise, and Quality of Accounting Information Systems on Employee Performance	X_1= Effectiveness of Using AIS X_2 = Trust in AIS X_3 = AIS User Skills X_4 = AIS Quality Y = Employee Performance	The study was conducted at the office of PT PLN (Persero) Bali Distribution, with a population of 71 people. Saturated sampling technique was used, where the number of samples is the same as the total population of 71 respondents.	The effective use of AIS has a positive effect on employee performance. Trust in AIS has a positive effect on employee performance. Expertise in the use of AIS has a positive effect on employee performance. The quality of AIS has a positive effect on employee performance.
Kurnadi (2016)	The Effect of Effectiveness and Trust in the Use of Accounting Information System Technology on Employees of *Perumda BPR* Majalengka	X_1 = Effective use of accounting information system technology X_2 = Trust in accounting informatiSon system technology Y = Individual Performance	The study was conducted at PERUMDA BPR Majalengka, with a total population of 146 employees. The method used was a simple random sampling of 60 people who were directly involved in the use of accounting information system technology.	The effective use of accounting information system technology has a positive and significant effect on individual performance. Trust in accounting information system technology has a positive and significant effect on individual performance. Effectiveness and trust in the use of accounting information system technology have a significant effect on individual performance.

Maamir and Yadnyana (2012), Putra et al. (2016), and Kurnadi (2016) stated that effectiveness in the use of AIS technology, trust in AIS technology, as well as effectiveness and trust in the use of AIS have a positive effect on employee performance. Therefore, the hypothesis of this current study is as follows:

H_1: Effectiveness in using AIS technology has a positive and significant effect on employee performance.

H_2: Trust in AIS technology has a positive and significant effect on employee performance.

H_3: Effectiveness and trust in using AIS technology have a positive and significant effect on employee performance.

So based on the information above, following research model is proposed:

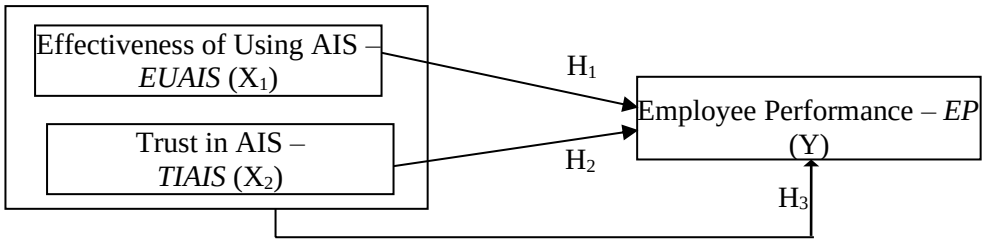

Figure 1: Research Model

METHOD

This scientific study was conducted from February 2021 until its completion at 6 Reinforcement Steel Companies located in 4 areas of Jakarta, while the questionnaires were distributed in March 2021. The population used was 40 reinforcement steel companies in Jakarta based on the number obtained from sispro.co.id. Furthermore, the purposive sampling method was used to select 51 employees working at 6 of the reinforcement steel companies and using AIS technology directly in their works.

The primary data used were obtained from the main source through an instrument in the form of questionnaires distributed to all employees who directly use AIS technology, including MYOB, ACCPAC, ACCURATE, and ZAHIR. The questionnaires were distributed in 2 ways, first, by visiting the targeted company directly after previously asking for permission over the telephone. The second is by personally contacting relatives working at the company in question to help in distributing to their co-workers. This indicates the 2 facilities used in this process were original/direct questionnaire sheets and google forms technology.

The dependent variable was Employee Performance (Y), measured with the questionnaire adopted from Firdausy (2017). The measurement indicator comprised 7 question items presented in form of a Likert scale. Effectiveness in Using AIS Technology (X_1) is one of the independent variables used, and the questionnaire used was adapted from Firdausy (2017) and consisted of 9 question items presented in the form of a Likert scale. Trust in AIS Technology (X_2) was another independent variable used, and this variable was measured using a questionnaire adapted from Firdausy (2017) which comprised of 6 question items presented in the form of a Likert scale.

This scientific study was conducted at companies engaged in the trading of building and construction materials (including steel and concrete) where they are normally used to meet the needs of government and private projects. The 6 companies used have cooperative relationships with construction companies in Indonesia and their locations are in Jakarta.

RESULT AND DISCUSSION

The total questionnaires distributed were 56, but only 51 were returned and could be processed, i.e. 91%, and this was sufficient to represent the required sample.

Table 2: Details of Questionnaire Distribution and Collection

Description	Total
Questionnaire distributed	56
Questionnaire returned	51
Questionnaire that can be processed	51
Return Rate 51/56*100%	91%

Source: Processed data, 2021

Table 3: Characteristics of Respondents

Respondents	Total	Percentage
Gender		
Male	12	23.53%
Female	39	76.47%
Total	**51**	**100%**
Division		
Accounting Staff	32	62.74%
Tax Staff	5	9.80%
Marketing Staff	8	15.70%
Purchasing Staff	3	5.88%
Finance Staff	3	5.88%
Total	**51**	**100%**
Work length		
0 – 1 year	7	13.72%
1 – 3 years	20	39.22%
3 – 5 years	10	19.61%
> 5 years	14	27.45%
Total	**51**	**100%**
Last education		
Senior High School	11	21.57%
Diploma Degree	2	3.92%
Bachelor's Degrees	37	72.55%
Masters	1	1.96%
Postgraduate	-	-
Total	**51**	**100%**
Accounting Software		
Accpac	16	31.37%
Accurate	19	37.26%
MYOB	10	19.61%
Easy Accounting	3	5.88%
Jurnal.id	3	5.88%
Total	**51**	**100%**

Source: Processed data, 2021.

Table 3 shows that the total respondents working at Reinforcement Steel Companies were 51, hence, the percentage level is 100%. Those who filled out the questionnaire came from various divisions, including accounting, tax, marketing, purchasing, and finance staff. In terms of work length, 20 (39.22%) were engaged for 1-3 years, and concerning gender, 39 were females (76.47%). The last education which dominated by 37 people (72.55%) was bachelor's Degrees and as many as 19 (37.26%) used Accurate as their accounting software.

Table 4: Descriptive Statistics

Variables	N	Min	Max	Mean
EUAIS (X_1)	51	29	44	35.92
TIAIS (X_2)	51	15	30	22.84
EP (Y)	51	21	35	28.69

Source: Processed data, 2021

The number of respondents (N) was 51 and based on the mean results, the respondents' answers were mostly agreeable, although there were also disagree and strongly disagree on the questions in X_1 variable (EUAIS). These indicated that the relationship between the variables X_1, X_2, and Y at the Reinforcement Steel Company in Jakarta is going well.

Validity test

Table 5: Validity Test for Effectiveness of Using AIS Technology (EUAIS)

Question	Sig	Pearson Correlation	Description
EUAIS 1	0.000	0.560**	Meet the Validity Criteria
EUAIS 2	0.000	0.613**	Meet the Validity Criteria
EUAIS 3	0.000	0.651**	Meet the Validity Criteria
EUAIS 4	0.000	0.641**	Meet the Validity Criteria
EUAIS 5	0.025	0.446*	Meet the Validity Criteria
EUAIS 6	0.000	0.606**	Meet the Validity Criteria
EUAIS 7	0.000	0.698**	Meet the Validity Criteria
EUAIS 8	0.000	0.752**	Meet the Validity Criteria
EUAIS 9	0.000	0.659**	Meet the Validity Criteria

Source: Processed data, 2021.

According to Table 5, the sig. 2-tailed score is < 0.05 and has a positive Pearson correlation. Furthermore, the $r_{count} > r_{table}$ (0.276), hence, the validity test results for X_1 variable are valid and can be used as a scientifically data collection tool. In Pearson correlation, ** sign indicates that the questions in the questionnaire have a very high correlation i.e. < 0.01, while the * sign means < 0.05.

Table 6: Validity Test for Trust on AIS Technology (TIAIS)

Question	Sig	Pearson Correlation	Description
TIAIS 1	0.000	0.728**	Meet the Validity Criteria
TIAIS 2	0.000	0.609**	Meet the Validity Criteria
TIAIS 3	0.000	0.658**	Meet the Validity Criteria
TIAIS 4	0.000	0.678**	Meet the Validity Criteria
TIAIS 5	0.000	0.749**	Meet the Validity Criteria
TIAIS 6	0.000	0.559**	Meet the Validity Criteria

Source: Processed data, 2021.

In Table 6, the sig. 2-tailed score is < 0.05 and has a positive Pearson correlation. Furthermore, the $r_{count} > r_{table}$ (0.276), hence, the validity test results of the variable (X_2) Trust in AIS Technology are valid and can be used as data collection tool.

Table 7: Validity Test for Employee Performance (EP)

Question	Sig	Pearson Correlation	Description
EP 1	0.000	0.717**	Meet the Validity Criteria
EP 2	0.000	0.738**	Meet the Validity Criteria
EP 3	0.000	0.755**	Meet the Validity Criteria
EP 4	0.000	0.738**	Meet the Validity Criteria
EP 5	0.000	0.699**	Meet the Validity Criteria
EP 6	0.000	0.734**	Meet the Validity Criteria
EP 7	0.000	0.778**	Meet the Validity Criteria

Source: Processed data, 2021.

Based on Table 7, the sig. 2-tailed score is < 0.05 and has a positive Pearson correlation. Furthermore, the $r_{count} > 0.276$ (r_{table}), hence, the validity test results of Y variable (Employee Performance) are valid and can be used as data collection tool.

Reliability Test

The Reliability Test result can be seen in Table 8, and the values of Cronbach's Alpha from each question which includes variables X_1, X_2, and Y are > 0.70. Hence, it is concluded that the question of each variable is met the reliability criteria.

Table 8: Reliability Test Results

Variable	*Cronbach's Alpha*
EUAIS (X_1)	0.741
TIAIS (X_2)	0.733
EP (Y)	0.856

Source: Processed data, 2021.

Hypothesis Testing

To test the hypothesis, we need do the F-test, t-test and then look at the R^2 values for the underlying model. The findings of the model are as below:

Table 9: F Test Results

Model	Sum of Squares	F	Sig.
Regression	333.417	40.579	0.000[b]
Residual	199.564		
Total	536.980		

Source: Processed data, 2021.

Table 9 shows that the calculated F_{count} is 40.579. Because the $F_{count} > F_{table}$ 3.19 and its sig value is < alpha (0.05), the hypothesis H_3 is accepted i.e. effectiveness and trust in using AIS technology have a positive and significant effect on employee performance.

Table 10: t – Test Results

Model	Unstandardized B	Sig.
(Constant)	2.109	.481
EUAIS (X_1)	.489	.000
TIAIS (X_2)	.395	.001

Source: Processed Data, 2021.

In Table 10, the constant value is 2.109, meaning that once the Effectiveness and Trust in Using AIS Technology are equal to 0 (zero), the measured employee performance increases by 2.109. Based on the results, X_1 and X_2 variables have a positive relationship with Y variable.

The effect of Effectiveness in Using AIS Technology: based on the results in Table 10, the statistical test for X_1 variable has an unstandardized B value of 0.489 and significant value < 0.05, indicating it is positively related and has a significant effect on Y. Hence, H_1 is acceptable, stating that effectiveness of using AIS technology is positively related with employee performance by 48.9%.

The effect of Trust in AIS Technology: based on the results in Table 10, the statistical test of the variable X_2 has an unstandardized B value of 0.395 and significant value < 0.05, indicating it is positively related and has a significant effect on Y. Hence, H_2 is acceptable, stating that trust in using AIS technology is positively related with employee performance by 39.5%.

Table 11: Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square
1.	.793[a]	.628	.613

Source: Processed data, 2021.

The coefficient of determination value in table 11 is 0.628 and the adjusted R square equal to 61.3%. This means that Effectiveness in Using AIS Technology, and Trust in AIS Technology variables simultaneously affect Employee Performance by 61.3%, whereas the remaining 38.7% is influenced by factors other than the variables being studied.

CONCLUSION

Based on the research findings, effectiveness of using AIS technology is positively related with employee performance by 48.9%, and trust in using AIS technology is positively related with employee performance by 39.5%. It was also concluded that Effectiveness in Using AIS Technology, and Trust in AIS Technology variables simultaneously affect Employee Performance by 61.3%, whereas the remaining 38.7% is influenced by factors other than the variables being studied.

Based on the conclusion above, it is suggested that further studies need to cover more areas, for example by adding locations from outside Jakarta. Companies manufacturing other objects besides iron and concrete ought to be included as samples and in a larger number for future research.

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