Factors Influencing the Performance of Accounting Information Systems: The Moderating Role of Education and Training

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ABSTRACT

The study aimed to understand the factors influencing the performance of accounting information systems (AIS) at the Bali Regional Development Bank Headquarters in 2024, using education and training as a moderator. The research utilized the SPSS program with the Moderated Regression Analysis test tool. A total of 98 respondents were selected using the purposive sampling method. The results indicate that while the size of the organization and its interaction with education and training do not affect AIS performance, other factors and their interactions with education and training programs do significantly influence AIS performance.

Keywords: User Engagement; Personal Technical Ability; Top Management Support; Organization Size; Accounting Information System Performance.

Factors Affecting Accounting Information Systems Performance with Education and Training as Moderating Factors

ABSTRAK

This study seeks to comprehend how various factors impact the performance of AIS, with education and training serving as moderating variables. It was conducted at PT Bank BPD Bali's Head Office in 2024 using SPSS and Moderated Regression Analysis. Ninety-eight respondents were purposively sampled. Findings reveal that organizational size and its interaction with education and training do not influence AIS performance, whereas other factors and their interaction with the educational and training program significantly affect AIS performance.

Kata Kunci: User Involvement; Personal Technical Ability; Top Management Support; Organizational Size; Accounting Information Systems Performance.

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INTRODUCTION

The Accounting Information System (AIS) is crucial in the financial services sector, particularly in banking, where it processes financial information for decision-making purposes (Pangaribuan, 2022) (Alrabei, 2021). The use of information technology enhances the efficiency of work processes and the preparation of financial statements, making them relevant for evaluation and prediction (Choiriah & Sudibyo, 2020) (Rahayu & Rifandi, 2023). The primary objective of AIS is to process financial data, generating high-quality information that supports the decision-making process (Arifah & Rahayu, 2023) (Akram & Jarah, 2022), and to record, report, and evaluate economic transactions (Ehiriudu et al., 2020) and (Khalid & Kot, 2021).

The Technology Acceptance Model (TAM) and the Theory of Planned Behavior (TPB) are often expanded to consider user behavior towards new technologies (Zebua & Widuri, 2023) (Limna et al., 2023). However, the security of AIS remains a significant concern, particularly in light of incidents such as illegal fund withdrawals at the Bali Regional Development Bank (Sahusilawane, 2014). Consequently, the commitment to developing information technology and user training is vital for improving AIS performance and safeguarding customer funds (Udayana & Juliarsa, 2022). Recent studies indicate that education and training not only enhance user engagement with AIS but also improve personal technical skills, positively impacting overall system performance (Permana & Suryana, 2020) and (Ayu Safitri et al., 2021).

User involvement in AIS development plays a critical role in determining its performance. Theories such as TAM and TPB suggest that user engagement influences individuals' perceptions and intentions to use the system, thereby affecting AIS performance. This correlation is consistently supported by previous studies Putu Ardiwinata & Sujana, (2019), Permana & Suryana, (2020), Diah Asrida & Artini, (2021), Ananda et al., (2023). Based on theoretical and empirical evidence, the first hypothesis is formulated as follows:

H_1: User involvement has a positive effect on the performance of accounting information systems.

Personal technical skills are also crucial in the development of AIS, ensuring the accuracy of financial statements. High levels of technical proficiency allow for the correct application of methods and tools in system development, reducing errors in data input and processing, and thereby improving the quality of financial reports. Previous studies by Fitria & Sari, (2023), Parwa & Widhiyani, (2019), Tiara & Fuadi, (2018), Wahyudi, (2018) demonstrate that personal technical skills significantly affect AIS performance. Accordingly, the second hypothesis is formulated as follows:

H_2: Personal technical skills have a positive effect on the performance of accounting information systems.

Management support is crucial for the development and implementation of Accounting Information Systems (AIS) within companies. The Theory of Planned Behavior (TPB) model highlights the role of top management support in shaping user attitudes towards AIS and motivating the adoption and use of the system. Previous studies by Satria & Dewi, (2019), Nugroho & Astuti, (2018), Christy Pontonuwu et al., (2017), Novianti & Khamimah, (2023), Syafaat et al.,

(2022) confirm that management support significantly affects AIS performance. Based on these theoretical reviews and studies, the following hypothesis is formulated:

H_3: Top management support has a positive effect on the performance of accounting information systems.

The size of an organization also plays a significant role in influencing AIS performance. Large organizations require the integration of complex data and functions, which can be effectively managed by sophisticated AIS. Research by Usman et al., (2023), S. Pratiwi et al., (2020), Firmansyah et al., (2022), Damana & Suardikha, (2016), Purnawati et al., (2018) supports this view. Consequently, the size of the organization should be considered in AIS development, leading to the formulation of the following hypothesis:

H_4: The size of the organization has a positive effect on the performance of accounting information systems.

User involvement in AIS operation is essential for improving system performance. Education and training play a pivotal role in enhancing user insights and commitment, thereby optimizing AIS performance. Studies by Ardiwinata & Sujana, (2019), Tiara & Fuadi, (2018), Permana & Suryana, (2020) and Ayu Safitri et al., (2021) highlight the significance of user involvement in AIS performance. The TAM and TPB models describe how education and training enhance user understanding and trust in the system. Therefore, the following hypothesis is proposed:

H_5: Education and training strengthen the influence of user involvement on the performance of accounting information systems.

Additionally, an individual's technical abilities significantly impact AIS performance. Research by Puspitasari & Juliarsa, (2017), I. G. A. P. Utami & Widhiyani, (2021), Pattiasina et al., (2021), Ayu Safitri et al., (2021) indicates that education and training moderate the effect of personal technical skills on AIS performance. These programs expand users' knowledge and skills, improving their ability to use the system despite any technical limitations. Based on these theories and research findings, the following hypothesis is formulated:

H_6: Education and training strengthen the influence of personal technical skills on the performance of accounting information systems.

Top management plays a crucial role in determining organizational strategy and adopting Accounting Information Systems (AIS). Their support positively influences system performance. Tailored education and training for top management can enhance their understanding of AIS's potential and benefits, thus supporting its implementation and use. Studies by (Satria & Dewi, 2019), (A. Nugroho et al., 2018), (Apriana et al., 2022) and (Sumadi & Witara, 2022) confirm that education and training significantly improve user effectiveness in AIS performance. Based on previous theories and research, the following hypothesis is formulated:

H_7: Education and training strengthen the influence of top management support on the performance of accounting information systems.

Employee training and education in large organizations are crucial for improving AIS performance. Research by Apriana et al., (2022) and Sumadi & Witara, (2022) confirms the positive impact of organizational size on AIS

performance. Education and training help address challenges posed by the size of large organizations by enhancing user understanding, skills, and confidence. Based on previous theories and research, the following hypothesis is proposed:
H_8: Education and training strengthen the influence of organizational size on the performance of accounting information systems.

The conceptual framework of this study is presented in Figure 1, attached below.

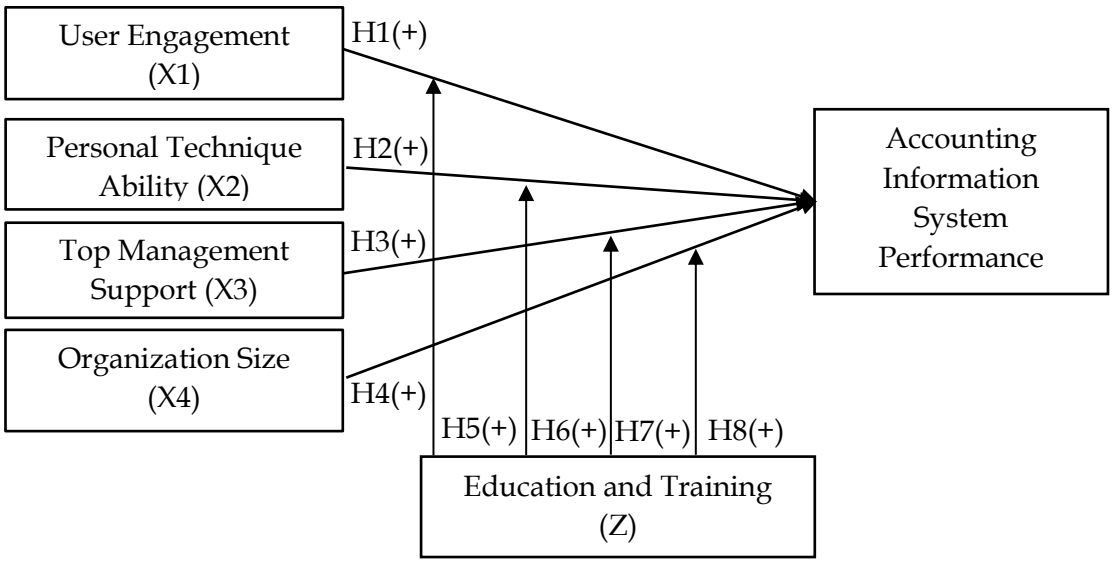

Figure 1. Conceptual Framework

Source: Research Data, 2024

RESEARCH METHODS

The study employs a quantitative, associative method to examine the relationship between various factors influencing the performance of Accounting Information Systems (AIS), with education and training serving as a moderator. Data were collected using a questionnaire distributed via Google Forms, utilizing a 4-point Likert scale. The population for this study includes all staff at the Head Office of PT. Bank BPD Bali, with a sample of 98 employees selected through purposive sampling based on their use of the AIS.

User engagement (X1) refers to the participation of users in the development of AIS, measured through indicators such as participation, increased understanding, shared responsibilities between users and management, and a desire for superior system accuracy and value (Erlina., 2018). Personal technical ability (X2) involves the proficiency of individuals in using AIS, assessed through understanding of the system, knowledge of assigned tasks, proficiency in operating the system, ability to complete tasks, and specialized skills C. Utami et al., 2016). (Top management support (X3) pertains to the acceptance and understanding of AIS by top management, measured through their computer skills, expectations of the system, participation in system operations, concern for AIS, and satisfaction with the system's use by the company Saebani & Muliawati, (2016). Organizational size (X4) refers to the scale of the organization and its

impact, evaluated through organizational performance and human resources (Riady, 2019). AIS performance (Y) is an assessment of the system's effectiveness and efficiency, measured by user satisfaction (Erlina., 2018). Education and training (Z) encompass company programs designed to enhance user knowledge of AIS, measured by the presence of such programs and the benefits derived from them Saebani & Muliawati, (2016).

Data analysis was conducted using multiple linear regression with the assistance of SPSS (Statistical Package for the Social Sciences) software. The Moderated Regression Analysis model for this study is formulated through the following equations:

$Y = \propto + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_1X_1.Z + \beta_2X_2.Z + \beta_3X_3.Z + \beta_4X_4.Z + e$ ..... (1)

Where:

Y = Accounting Information System Performance
$\propto$ = Constant
B = Regression Coefficient
X_1 = User Engagement
X_2 = Personal Technical Ability
X3 = Peak Management Support
X_4 = Organization Size
$X_1.Z$ = Interaction between user engagement with Education and training
$X_2.Z$ = Interaction between personal engineering skills by education and training
$X_3.Z$ = Interaction between top management support with Education and training
$X_4.Z$ = Interaction between the size of the organization by Education and training
e = *Error term* (the rate of error of guessers in the study)

RESULTS AND DISCUSSION

The next sub-chapter reviews the results of the study obtained from the results of data analysis and relates it to relevant theories.

Table 1. Details of Live Questionnaire Distribution

Information	Sum	Percentage
Distributed questionnaires	98	100%
Questionnaires that are not returned	0	0
Returning Questionnaire	98	100%
Incomplete questionnaire	0	0

to be continued.

Continuation of Table 1.

Questionnaires used in the study	84	100%
Response Rate	**(98/98) x 100% = 100%**	

Source: Research Data, 2024

A total of 98 questionnaires were distributed using *Google Form* to employees of the Head Office of PT. Bank BPD Bali, for 17 days from April 5 to 22, 2024. The entire questionnaire has been collected and can be used in research.

Table 2. Validity Test Results

Variable	Indicators	Pearson Correlation	Information
User Engagement	X1.1	0.699	Valid
	X1.2	0.763	Valid
	X1.3	0.708	Valid
	X1.4	0.635	Valid
	X1.5	0.580	Valid
Personal Engineering Skills	X2.1	0.708	Valid
	X2.2	0.696	Valid
	X2.3	0.606	Valid
	X2.4	0.682	Valid
	X2.5	0.707	Valid
Top Management Support	X3.1	0.859	Valid
	X3.2	0.659	Valid
	X3.3	0.854	Valid
	X3.4	0.882	Valid
	X3.5	0.867	Valid
Organization Size	X4.1	0.910	Valid
	X4.2	0.845	Valid
	X4.3	0.603	Valid
	X4.4	0.882	Valid
	X4.5	0.871	Valid
Accounting Information System Performance	Y.1	0.881	Valid
	Y.2	0.849	Valid
	Y.3	0.828	Valid
	Y.4	0.821	Valid
	Y.5	0.787	Valid
	Y.6	0.872	Valid
	Y.7	0.864	Valid
Education and Training	Z.1	0.917	Valid
	Z.2	0.843	Valid
	Z.3	0.818	Valid
	Z.4	0.745	Valid
	Z.5	0.886	Valid
	Z.6	0.917	Valid

Source: Research Data, 2024

This research instrument was tested by conducting validity and reliability tests on the research data. Table 2, all statements in this study can be declared valid because all instruments show a correlation coefficient that is positive and exceeds 0.30.

Table 3. Reliability Test Results

No	Variable	*Cronbach's Alpha*	Information
1	Compensation Suitability	0.708	Reliable
2	Organizational Commitment	0.710	Reliable
3	Job Satisfaction	0.882	Reliable
4	Cheating Tendency	0.881	Reliable
5	Accounting Information System Performance	0.932	Reliable
6	Education and Training	0.925	Reliable

Source: Research Data, 2024

Based on the data in table 3, there are *Cronbach's Alpha* exceeding 0.70 which states that the study instrument reaches a reliable standard and can be continued in the research.

Table 4. Descriptive Statistical Results

	N	*Minimum*	*Maximum*	*Mean*	*Std. Deviation*
User Engagement	84	11	20	16.47	2.416
Personal Engineering Skills	84	10	20	16.32	2.485
Top Management Support	84	10	20	16.84	2.535
Organization Size	84	10	20	16.79	2.521
Accounting Information System Performance	98	14	28	23.52	3.322
Education and Training	98	10	24	19.96	3.175
Valid N (listwise)	98				

Source: Research Data, 2024

Table 4 shows that the variable of user engagement, measured using five statement items, has a mean value of 16.47, indicating that respondents generally exhibited an adequate level of involvement in the use of AIS. Personal engineering skills have a mean value of 16.32, suggesting that respondents possess a fairly good level of technical ability in system operation. Top management support, with a mean value of 16.84, reflects a fairly high level of support from top management for the implementation of AIS in the organization. The organization size variable has a mean value of 16.79, indicating significant variation in responses based on the size of the organization regarding AIS implementation. AIS performance, measured by a mean value of 23.52, shows that the system provides high performance in supporting the organization's information needs. Lastly, education and training have a mean value of 19.96, demonstrating that the education and training program has successfully improved the knowledge and skills of users in operating AIS.

Table 5. Normality Test Results

	Unstandardized Residual
N	98
Kolmogorov-Smirnov Z	0.069
Asymp. Sig. (2-tailed)	0.200

Source: Research Data, 2024

Based on the table above, it shows the normality test through *One-Sample Kolmogorov-Smirnov* that is, 0.200 exceeds 0.05. Thus indicating that the regression equation reaches the assumption of a normal outcome or a normally distributed residual.

Table 6. Multicollinearity Test Results

Variable	*Collinearity Tolerance*	*Statistics VIF*	Information
Personal Technique Ability (X_1)	0.614	1.628	Free Multicollinearity
User Engagement (X_2)	0.741	1.349	Free Multicollinearity
Top Management Support (X_3)	0.369	2.711	Free Multicollinearity
Organization Size (X_4)	0.370	2.703	Free Multicollinearity
Education and Training (Z)	0.390	2.565	Free Multicollinearity

Source: Research Data, 2024

According to the data in Table 6, it shows *that the Collinearity Tolerance* is higher than 0.10 and the VIF is less than 10 shows a regression equation for data analysis in the study is free from multicollinearity.

Table 7. Heteroscedasticity Test Results

Variable	Sig	Information
Personal Technique Ability (X_1)	0.720	Free of Heteroscedasticity
User Engagement (X_2)	0.299	Free of Heteroscedasticity
Top Management Support (X_3)	0.088	Free of Heteroscedasticity
Organization Size (X_4)	0.093	Free of Heteroscedasticity

Source: Research Data, 2024

Based on table 7, the significance for the entire variable exceeded 0.05. Thus, the influence independent variables on *absolute residual* and regression equations does not contain symptoms of heteroscedasticity.

Table 8. Results of Moderated Regression Analysis (MRA)

	Unstandardized Coefficients	*Standardized Coefficients*		
Type	B	Beta	t	Sig.
(Constant)	-17.938		-1.346	0.182
X_1	1.732	1.260	2.502	0.014
X_2	2.192	1.640	3.880	0.000
X_3	-1.397	-1.006	-1.640	0.105
X_4	0.076	0.058	0.124	0.901
Z	0.948	0.906	1.420	0.159
X_1Z	-0.075	-1.984	-2.235	0.028
X_2Z	-0.091	-2.378	-3.266	0.002
X_3Z	0.090	2.538	2.085	0.040
X_4Z	0.014	0.407	0.442	0.659
Adjusted R Square	0.672			
Sig. F	0.000			
Test F	19.988			

Source: Research Data, 2024

Based on the F-test, the feasibility test results of the model show a value of 19.988, with a significance level of F below 0.05. This indicates that the regression equation effectively explains the relationships between the variables studied. An adjusted R-square of 0.672 means that 67.2% of the variation in the model is accounted for by the studied variables, while the remaining 32.8% is influenced by other factors not explored in this study.

The hypothesis test results indicate that user involvement, with a significance level of 0.014 (below 0.05), positively affects AIS performance. Greater user involvement enhances the company's system performance by improving users' understanding and optimization of the system, reducing errors, and increasing operational efficiency. These findings align with studies by Putu Ardiwinata & Sujana, (2019) and Permana & Suryana, (2020) , which show that user engagement positively influences AIS performance.

The hypothesis test for personal technical ability, with a significance level of 0.014 (below 0.05), confirms its positive impact on AIS performance. Higher user engagement leads to better system performance due to increased understanding and optimization. This finding is consistent with studies by (Parwa & Widhiyani, 2019) and (Tiara & Fuadi, 2018), which demonstrate the positive effect of personal technical skills on AIS performance.

The significance level for top management support is 0.105 (exceeding 0.05), indicating that top management support does not significantly affect AIS performance. Despite the support provided by top management in the form of insights and participation, its impact on AIS performance is not significant. This result is consistent with studies by (Parwa & Widhiyani, 2019) and (Tiara & Fuadi, 2018), which also found no effect of top management support on AIS performance.

The organizational size variable, with a significance level of 0.901 (exceeding 0.05), shows no significant effect on AIS performance. This aligns with the findings of Umami, (2014) and Apriana et al., (2022), which indicate that

organizational size does not directly influence AIS performance. The complexity of larger organizational structures can hinder system integration and operation, leading to inefficiencies in information management and decision-making.

The education and training program, with a significance level of 0.028 and a coefficient of -0.075, weakens the relationship between user involvement and AIS performance. Intensive training may reduce the effectiveness of user engagement, necessitating strategies to ensure effective knowledge application without overburdening users. Studies by Meiryani et al., (2019) and Lovita & Andriyani, (2019) support the complexity of the relationship between user involvement and AIS performance, indicating that education and training can weaken this interaction (Yesa, 2016) and (Diah Asrida & Artini, 2021).

The significance level for the impact of education and training on personal technical ability in relation to AIS performance is 0.002, with a coefficient of -0.091. This suggests that while education and training programs are crucial for developing technical skills, overly technical focus can result in users who are proficient technically but lack a comprehensive understanding of AIS functions and objectives. These findings are consistent with studies by (Putra & Yanti, 2021) and (Widiantari & Mertha, 2018). which found that such programs can weaken the interaction between technical skills and AIS performance.

Education and training significantly influence top management support for AIS performance, with a significance level of 0.040 (below 0.05) and a coefficient of 0.090. Enhanced user awareness and insights, coupled with top management's provision of necessary resources and support, help develop strategies and policies that improve AIS usage. These results align with studies by Apriana et al., (2022) and Sumadi & Witara, (2022), demonstrating the positive impact of education and training on AIS performance and the influence of top management support (Christy Pontonuwu et al., 2017) and (Novianti & Khamimah, 2023).

Finally, the moderation effect of education and training on the relationship between organizational size and AIS performance, with a significance level of 0.659 (exceeding 0.05), indicates no significant impact. Managing a complex AIS infrastructure in large organizations remains challenging despite training, due to the diversity of systems and varying departmental needs. These findings are consistent with studies by (Andriyani & Triyanto, 2022), (Umami, 2014) and (Apriana et al., 2022), which found that education and training, as well as organizational size, do not significantly affect AIS performance.

CONCLUSION

The analysis of the research data led to several conclusions. First, user involvement and personal technical skills significantly affect the performance of the Accounting Information System (AIS). Second, top management support and organizational size do not impact AIS performance. Third, education and training weaken the influence of user involvement and personal technical skills on AIS performance, while they strengthen the impact of top management support on AIS performance and do not moderate the effect of organizational size.

Recommendations for the PT. Bank BPD Bali Head Office include enhancing training, mentoring, and supporting policies to emphasize the role of

user involvement and individual technical abilities in AIS. Strengthening top management support through improved communication and tailored education and training strategies is crucial for effective AIS usage. Future studies should explore the interaction of education, training, and other factors across various organizational contexts.

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