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Analysis of Factors Affecting The Performance of Accounting Information Systems (A Study on Jakarta Motor Group)

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Abstract

Jakarta Motor Group is one of the ahass groups that uses the Accounting Information System (AIS) in the company's work processes. This research was made to see all the factors that can affect the performance of accounting information systems in the Jakarta motor group. This research uses quantitative methods with descriptive research approaches and verification analysis. Programs, training and user education and user involvement have no influence on AIS performance. While user ability, formalization of system development and top management support have an influence on the performance of accounting information systems. Suggestions for the Jakarta motor group to involve users in the development of the system and provide training to AIS users so that they can use the system better.

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INTRODUCTION

PT Astra Honda Motor (AHM), is one of the pillars in the motorcycle industry in Indonesia, originating from PT Federal Motor which was established on June 11, 1971. The majority of shares are owned by PT Astra International. Initially, PT Federal Motor only did assembly, with completely knock down components imported from Japan. Honda launched its first model, the S90Z, with a 4-stroke engine with a capacity of 90cc. In the first year it was only able to produce 1,500 cars, which quickly increased to 30,000 cars and continues to grow today. Motorcycles have now become one of the most important means of transportation in Indonesia. Government policies that support domestic production of car parts made PT Federal Motor maximize the potential to produce a wide range of parts for Honda motorcycles in Indonesia starting in 2001. Some of this is done by several subsidiaries under PT Federal Motor, including PT Honda Federal (1974) which mainly assembles some basic elements including frames and wheels. Then PT Showa Mfg Indonesia (1979) assembled elements for shock absorbers, PT Honda Astra Engine Manufacturing (1984) focused on assembling motorcycle engines, and PT Federal Izumi Mfg (1990) assembled pistons.

With the rapid growth of the economy and the motor vehicle market, there was a significant shift in the shareholding structure of PT Astra Honda Motor, an entity formed in 2000 from the merger of PT Federal Motor and several of its subsidiaries. PT Astra Honda Motor is now the result of a collaboration between PT Astra International

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Tbk and Honda Motor Co. Japan, with each company having a 50% shareholding. Currently, PT Astra Honda Motor has spread throughout Indonesia with the support of 1,800 sales points, 3,600 AHASS workshops, and 7,400 spare part replacement services. All of this aims to ensure that the needs of Honda motorcycle consumers are well met and provide optimal satisfaction. With strong infrastructure and extensive coverage, PT Astra Honda Motor serves as one of the market leaders in the motor vehicle industry in Indonesia.

Consumers can perform maintenance on their motorbikes at authorized workshops such as AHASS workshops, authorized Honda workshops that provide maintenance for all Honda motorcycle products. AHASS Jakarta Motor, located on Jl. Kaliabang Ceger, Bekasi City, is one of the official AHASS workshops established in 2002. Then in 2005 AHASS Jakarta motor opened its second branch on kalibaru barat road no 51, Bekasi city. With this second branch, AHASS Jakarta motor changed its status to Jakarta motor group. Jakarta Motor group serves the sale of spare parts and service services to meet the needs and provide services to Honda motorcycle users in the region. The transactions that occur include sales, inventory reports, and vehicle service. Without the use of technology, management will require extra effort and accuracy to produce more accurate bookkeeping. However, with the help of an accounting information system, Jakarta Motor Group can more easily analyze any existing data. According to Azhar Susanto (2013), the system is a combination of any sub-systems, both physical and non-physical, which are interconnected with each other and work together harmoniously to achieve a certain goal. A system is considered successful if it can provide important information needs for the company, provide valuable and appropriate information to users, and provide satisfaction to its users. To support the fulfillment of these information needs, several actions can be taken, such as developing existing software, buying new software, outsourcing, or redesigning business processes for information systems (Mardi, 2016).

To understand the phenomenon of using accounting information systems at the Jakarta Motor Group, the author will interview one of the information system users at the company. According to Nazir (2014), the definition of an interview is the process of obtaining information aimed at research by means of questions and answers, while meeting face to face between the questioner or interviewer and the questioned or respondent using a tool called an interview guide. On Saturday, May 18, 2024, the author interviewed Mrs. Aprilia who works as a cashier at one of the Jakarta Motor Group branches. According to her, there are still some problems in using this information system. Employees at Jakarta Motor Group must use computers and use existing systems to support their work. There are some employees who feel less understanding in using the accounting information system in their work, which may be caused by a lack of knowledge about how to operate the system. To assess whether the system is effective or not, it is necessary to measure how well the information system is performing.

Zulaeha & Sari (2020), conducted research "Analysis of Factors Affecting Accounting Information System Performance". The results of his research show that the variables

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of education and training programs, user capabilities, facilities and top management support have a significant effect on the performance of accounting information systems, while the user involvement variable has an insignificant effect on the performance of accounting information systems, while in Osinta, Edy & Cahyadi's research (2023), the performance of accounting information systems is not much influenced by the formalization of system development, but rather user involvement, organizational size, user capabilities and management support.

From some previous studies, there are different results. Because of the differences in these results, researchers refer to several factors that affect the performance of Accounting Information Systems (AIS), namely user involvement and capabilities, education and training programs, top management support, and formalization of system development. The reason for choosing the object of research at Ahass Jakarta Motor is because it is still rare for research to take objects in the automotive field, while previous research has focused more on banks, government, or hospitals. Therefore, this scientific work will discuss what factors affect AIS performance at the Jakarta Motor Group.

METHODOLOGY

The author will apply quantitative methods in this study, using a descriptive approach and verification analysis. This method is used because there are several variables that will be analyzed. This analysis aims to see a structured and systematic picture of the relationship between each variable studied. This study involved all employees of the Jakarta Motor Group. They used the saturated sample method, which means that every worker was taken as a sample (Sugiyono, 2016: 85). Research data were collected through questionnaires sent directly to AIS users at Jakarta Motor Group using Google Form. Indicators to evaluate each research variable will be assessed based on a 5-item Likert scale which can be seen in table 1 below:

Table 1. Measurement Scale

No	Jawaban	Kode	Bobot
1	Sangat rendah	SR	1
2	Tidak rendah	TR	2
3	Netral	N	3
4	Tinggi	T	4
5	Sangat tinggi	ST	5

Sumber: Data diolah Penulis, 2024

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RESULTS AND DISCUSSION

Results

Validity Test

According to Ghozali (2018: 51), the validity test can be used to assess the validity of a questionnaire. An instrument is considered valid if it has a Pearson correlation coefficient greater than 0.3 and a significance value of less than 0.05. In this study, each indicator or question from the variable has a Pearson correlation value that exceeds 0.3, which indicates that the indicator can be considered valid and has met the data validation requirements. The results of the validity test can be seen in Table 2 below:

Tabel 2. Validity Test

Variabel	Pearson Correlation	Keterangan
Keterlibatan Pengguna (X1)		
P-1	0,96	VALID
P-2	0,958	VALID
Kemampuan pengguna (X2		
P-1	0,805	VALID
P-2	0,816	VALID
P-3	0,806	VALID
P-4	0,802	VALID
P-5	0,729	VALID
P-6	0,742	VALID
Program pelatihan dan pendidikan pengguna sistem (X3)		
P-1	0,926	VALID
P-2	0,875	VALID
Dukungan manajemen puncak (X4)		
P-1	0,878	VALID
P-2	0,797	VALID
P-3	0,9	VALID
P-4	0,867	VALID
P-5	0,881	VALID
Formalisasi Pengembangan Sistem (X5)		
P-1	0,721	VALID
P-2	0,79	VALID
P-3	0,83	VALID
P-4	0,754	VALID
P-5	0,508	VALID
Kinerja SIA		
P-1	0,892	VALID
P-2	0,912	VALID
P-3	0,837	VALID
P-4	0,774	VALID
P-5	0,843	VALID
P-6	0,805	VALID

Source: Data processed using SPSS Version 29, 2024

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Reliability Test

According to Ghozali (2018), the reliability test can be used to calculate the reliability of the questionnaire which is referred to as an indicator of the variable. An instrument can be considered reliable if it has a Cronbach's Alpha score ≥ 0.7. In this study, each indicator and question of each variable has a Cronbach's Alpha score greater than 0.7. Therefore, researchers can conclude that all instruments in this study can be considered reliable and can be used properly for research purposes. The results of the reliability test can be seen in Table 3 below:

Table 3. Reliability Test Score

No	Variabel	Cronchbach's Alpha	Keterangan
1	Keterlibatan Pengguna (X1)	0,912	reliabel
2	Kemampuan pengguna (X2	0,874	reliabel
3	Program pelatihan dan pendidikan pengguna sistem (X3)	0,757	reliabel
4	Dukungan manajemen puncak (X4)	0,915	reliabel
5	Formalisasi Pengembangan Sistem (X5)	0,772	reliabel
6	Kinerja SIA (Y)	0,919	reliabel

Sumber: Data primer yang diolah menggunakan SPSS Versi 29, 2024

The results of the Partial Test (t-test) can function as an evaluation of the impact between the independent variable on the dependent variable (Ghozali, 2018). If the significance level that will be generated is ≤ 0.05, then the independent variable will be considered to have a significant influence on the dependent variable. Conversely, if the resulting significance level is > 0.05, then the independent variable can be considered to have no significant effect on the dependent variable. Detailed results of the t test can be seen in Table 4 below:

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Table 4. Partial Test Results (T Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.360	1.853		.194	.848
X1	-.004	.231	-.002	-.018	.986
X2	.516	.132	.541	3.895	<,001
X3	-.088	.218	-.037	-.401	.692
X4	.357	.144	.324	2.487	.020
X5	.282	.133	.195	2.125	.044

Sumber: Data primer yang diolah menggunakan SPSS Versi 29, 2024

1. User Involvement (X1)
   The effect of the User Involvement variable (X1) on AIS Performance (Y), there is a significance value greater than 0.05 α, namely 0.986 > 0.05. This means that each user involvement variable (X1) partially has no significant effect on AIS Performance (Y).
2. User Ability (X2)
   The influence of the user ability variable (X2) on AIS Performance (Y), where there is a significance value smaller than 0.05, namely 0.001 <0.05. then it means that the User Ability variable (X2) partially has a significant effect on AIS Performance (Y).
3. System User Training and Education Program (X3)
   The effect of the Training and Education variable (X3) on AIS Performance (Y) has a significance value greater than 0.05, namely 0.692> 0.05. So the Training and Education variable (X3) partially does not have a significant effect on AIS Performance (Y).
4. Top management support (X4)
   The influence of the Top Management Support variable (X4) on AIS Performance has a significance of less than 0.05, namely 0.02 <0.05. So the Top Management Support variable (X4) partially has a significant influence on AIS Performance (Y).
5. System Development Formalization (X5)
   The effect of the System Development Formalization variable (X5) on AIS Performance (Y) has a significance of less than 0.05, namely 0.044 <0.05. So the System Development Formalization variable (X4) partially has a significant influence on AIS Performance (Y).

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CONCLUSIONS

After conducting research on factors that affect AIS performance at the Jakarta Motor Group, such as user involvement, user skills, training and education, top management support, and formalization of system development, the following conclusions were found:

1. There is no relationship between user involvement in system development and AIS performance at the Jakarta Motor Group.
2. The ability of AIS users has a significant influence on AIS performance in the Jakarta Motor Group. With regard to a greater increase in the level of ability of system users, the performance of AIS in the Jakarta Motor Group will be more optimal.
3. In this study, the training and education program for AIS users had little effect on the performance of AIS at the Jakarta Motor Group.
4. Top management support has a significant influence on AIS performance at the Jakarta Motor Group. The higher the top management support, the more optimal the performance of AIS in the Jakarta Motor Group.
5. Formalization of development on the system has little significant effect on the performance of AIS in the Jakarta Motor Group. The better the formalization of information system development, the more optimal the performance of AIS in the Jakarta Motor Group.

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And the suggestions that the author can give to Jakarta Motor Group are as follows:

1. Jakarta Motor Group needs to encourage active user participation in the development of accounting information systems by getting them involved in the process. This aims to solve problems that are often experienced by users in the system, so that the AIS can better suit their needs and make work easier. That way, it is expected that the performance of AIS in the company will also increase.
2. In addition, Jakarta Motor Group also needs to pay attention to AIS education and training for employees. It is important for the company to pay attention to important aspects during the implementation of the program, so that employees can get the maximum benefit from the training and education that is followed. With the increase in benefits for system users, it is hoped that this will also add value to the company and have a positive impact on the company's AIS performance.

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