

Conference Paper

The Impact of Accounting Information Technology on Employee Performance at MSMEs in Jepara District

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Abstract

This study aimed to empirically examine the impact of accounting information technology use on employee performance at MSMEs in Jepara Regency. The study sample consisted of 105 employees who use accounting information technology and purposive sampling was used. The results showed that the variables of accounting information use, incentives, utilization of technology, and technology relevance significantly affect employee performance, while work culture and interpersonal communication skills do not affect employee performance.

Keywords: accounting information, work culture, incentives, information technology, interpersonal communication, employee performance

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1. Introduction

Industry revolution 4.0 today requires MSMEs player to understand and master the digitalizing in many industrial sectors. Mastering this staff becomes important in order to make better business advancedly, later it will be hoped to create any opportunities for increasing competitive advantage. It also demands quality and competitive Human Resource (HR).

Report from Ad, Jawa Tengah Public Relations in Portal Berita Pemerintah Provinsi Jawa Tengah mentioned that Regional Secretary Jawa Tengah Province Sri Puryono postulated that his party encourages the competitiveness of MSMEs players by continuing to innovate and technological capabilities, because Human Resource (HR) capacity has been educated, there is partner banking access amount 25 Jateng Bank with low interest 7 percent per year, hence MSMEs personally using technology is not a taboo anymore. But it must be balanced by IT on technology utilization to progress MSMEs.

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Based on explanation above, then a study about accounting system information use or information technology for MSMES in Jepara city has been conducted. It is because the amount of MSMES and MSMES employee increased each year. Moreover in Jepara city, accounting system information use or information technology such as application and social media to promote online are often held by MSMES player. For example here is sadewa market application. This application is created to promote online through social media.

The success of MSMES is not only measured by quantity of selling product, but also the greatness of marketing strategy which is applied by MSMES player. This condition is followed by business financial records so that business continuity is maintained. In order to keep those, owner or eemployee MSMES in Jepara is charged to do any improvements. Kind of any improvements are by applying accounting system information, information technology, work culture, and well interpersonal communication, the last that the owner gives proper incentives to employee so that employee performace increases.

Employee performance is one of factors which has an influence in increasing quality and the company's progress. This factoris is very significant to be noticed, because the continuity and success factory or organization are determined by the performance that the employee has [2]. Based on Arsiningsih, [3] explaining employee performance is extremely effect on operating of information system factory, one of information system which is applied is accounting information system. Beside that system, work culture, incentives, information technology utilization, information technology relevance and interpersonal communication skill are involved in.

Effectiveness of accounting information system use is the main factor that is effect through employee performance. Other side, it is a result of target achievement that has been planned. Then, it is extremely important key to measure success a business. It is seen by ability which is capable to develop efficiency or other effectivities in any agenda form, in taking decision and cooperation in one organization or group (William and Sawyer, 2010: 17) on [4]. Accounting does not effect on personal peromance.

Second effect factor on employee performance is work culture. Work culture in the group is a base to build behavior and behavior in a group can be able to increase productivity and also pass various obstacles in the future. The main problem in a business or group is build strong culture or change the weak culture to strong culture which a hope it can be able to develop employee performance then palnned target will be achieved well in a business (Silvia, 2016) on [4]. Strong culture will effect on positive

behavior to employee performance, because it can give an excellent encouragement for employee to achieve maximum performance.

The third factor that effect on employee performance is incentives. A motivation tool materially, that is given as a stimulation or trigger intentionally to the employees so that on their selves arise big spirit to develop their work productivity in one organization named incentices [5]. Giving incentives properly and also presenting well work manners can bring work process of factory run well based on planned target [6].

The fourth factor is information technology utilization. In finishing envelope about factory information so that can be able to be trusted and accurate as a meaningful and needed thing, thus many parties use information technology to develop one company.

Then, the fifth element is information technology relevances. Relevances mean inter-relatedness, relationship or compatibility. Information technology relevance or task appropriateness with information technology is extremely effected on personal performance in one manufacture. Goodhue dan Thompson (1995) on [7] postulated the task appropriateness and information technology will lead person to achieve better performance.

The last but not least, interpersonal communication skill is the sixt element here. Trenholm and Jensen (2014) on [8] defined interpersonal communication as a communication between two people indirectly face to face. The characteristics of this communication is spontaneous and informal, each receive feedback maximally nad the participants role flexibelly (Karel, dkk 2014) on [8].

2. Literature Review

2.1. TAM (Technology Acceptance Model)Theory

The first theory was said by Davis in 1989, this theory is a theory about information system use. TAM theory is aimed to explain and estimate acceptance of user. An information system consists of networking all communication channel that is used in an organization, about how user comes to receive and use technology. TAM model clarifies the users will use available system if that system can ease to finish any works and give another advantage to the users.

2.2. Employee Performance

According to [9] performance is a result of good work in quantity and quality that is gotten someone when he works based on given responsibility. A good performance is able to be seen by each employee who has finished their work based on given task[10].

2.3. Effectiveness of Accounting Information System

Effectiveness of accounting information system measures how long achieved target has existed of resource group which is roled to collect, process, and save electronic data. Then it is processed becomes information that is used to take a factory decision later[7].

2.4. Work Culture

Work culture is a base to build behavior and personal behavior in a group that is able to increase work productivity and pass many obstacles in the future. Building a strong and bold culture is able to develop employee performance thus achieve any targets in a business (Silvia, 2016) on [4].

2.5. Incentives

Incentives is a motivation device materially, which is given as a stimulation or trigger expressly to employees thus in their selves arises a big spirit to develop a productivity in an organization [5].

2.6. Information Technology Utilization

Information technology is a collaboration between telecommunication and computer technology with another technology such as software, hardware, and other telecommunication tools. The achieved advantages by information technology user in doing their tasks is called information technology utilization [11].

2.7. Information Technology Relevance

Information technology relevance has the same meaning with the task appropriation by information technology. The task appropriation with technology is an appropriation

between information technology that is applied by task characteristics. Task characteristics represent identifying feature and various tasks that need technology help.

2.8. Interpersonal Communication Skill

Interpersonal communication is a process information exchange to someone by someone or usually between two people that may be known on the contrary [12].

2.9. Research Hypotheses

The Effectiveness of Accounting Information System Use to Employee Performance Business Owner that wants to their company develop continuously and is able to compete with others then must apply any tricks, one of them is develop effectivity when apply accounting information system to the employees, such as through accounting information upgrading when doing the task then that employee performance will be better and more effective. Based on explanation before, so research hypothesis can be formulated: H1: The Effectiveness of Accounting System Information Use has a positive effect to Employee Performance.

Work culture to Employee Performance has an effect on employee performance, because by existing good work culture, employee performance will be better. A good work culture will bring positive effect on work such as creating harmonious atmosphere with work partner or client, building cooperation to workmate in team and adapting well environment. Based on explanation before, a research hypothesis formulated as follow: H2: Work Culture has a positive effect on Employee Performance.

Incentives to Employee Performance can be increased by giving incentives, because through insentives, later the employee feels trigger to finished his work based on target company. Giving incentives is able to be showed materially and non-materially. Thus, incentives is a thing that develops employee performance to be better. Based on explanation before, then a research hypothesis formulated as below: H3: Incentives has a positive effect on Employee Performance

Information Technology Utilization through Employee Performance needs any struggles such as doing something to utilize information technology. Today technology has grown fast, the employee should use this opportunity well. Worker must be critical and creative to use this tool in order to help their work effectively and fast. Based on the previous idea, the research hypothesis can be formulated as follow: H4: Information Technology Utilization has positive effect on Employee Performance

Information Technology Relevance through Employee Performance Relevance is something that has effect on employee performance, because by presence information technology relevance or compatibility between doing task and applying technology will achieve better employee performance. According to explanation before, the research hypothesis can be formulated as follow: H5: Information Technology Relevance has positive effect on Employee Performance

Interpersonal Communication Skill through Interpersonal Communication Skill Employee Performance has an effect on employee performance, because wheather worker has interpersonal communication skill, he will have better employee performance indirectly. Effective interpersonal communication skill has been known as one of base to succeed one organization. Based on the previous statement on this study, the research hypothesis can be gotten as follow: H6: Interpersonal Communication Skill has poisitve effect on Employee Performance

3. Reseach Method

3.1. Data Source

The researcher used primary data. Primary data source on this study is respondents' perception. Then, the researcher used questionnaire which consisted of respondent characteristic such as company name, address company, company age, questionnaire name, questionnaire age, sex questionnaire, last education background and job position.

3.2. Population and Sample

The population on this study is all employees in MSMES in Jepara Regency with amount 211.511 participants[13]. Purposive sampling method is sampling technique which is used to take sample on this study. On sample counting the researcher used slovin formula that bore 105 respondents.

$$n = \frac{N}{1 + fe^2} \qquad n = \frac{211.511}{1 + 211.511(10\%)^2}$$

$$n = 105 \text{ respondents}$$

There are many criteria to choose sample: 1. ESMES employee who treats financial book and finance transaction 2. Employee who is involved in accounting information system, such as accounting, cashier and finance division.

4. Result and Discussion

4.1. Multiple Linear Regression Analysis

Multiple linear regression analysis is a testing which is conducted to determine whether there is an influence between two variables, namely the independent variable and the dependent variable.

TABLE 1: Descriptive Statistical Analysis Results

Coefficients			
		<i>Unstandardized Coefficients</i>	
Model		B	Std. Error
1	(Constant)	-0,277	1,179
	The Effectiveness of Accounting System Information Use (X1)	1,303	0,083
	Work Culture (X2)	0,001	0,022
	Incentives (X3)	0,179	0,068
	Information Technology Utilization (X4)	0,072	0,026
	Information Technology Relevance (X5)	0,063	0,029
	Interpersonal Communication Skill (X6)	0,021	0,041

Source: Primary Data processed, 2020

Based on the results of multiple linear regression analysis of the table, the regression equation obtained is: $Y = -0,277 + 1,303 X1 + 0,001 X2 + 0,179 X3 + 0,072 X4 + 0,063 X5 + 0,021 X6 + e$

4.2. Model Feasibility Test

4.2.1. Determination Coefficient (R^2)

The coefficient of determination (R^2) in essence measures how far the model's ability to explain the variation in the dependent variable.

Based on the results of the coefficient of determination (R^2) test, the adjusted R square value is 0.958 which means that 95.8% of the dependent variable, namely employee performance, can be explained by 6 independent variables, namely the effectiveness of the use of accounting information systems, work culture, incentives, use of information

TABLE 2: Determination Coefficient Test Results

Model Summary		
Model	Adjusted R Square	Std. Error of the Estimate
1	0,958	0,793

Source: Primary Data processed, 2020

technology, the relevance of information technology and interpersonal communication skills. While the remaining 4.2% is explained by other variables outside the model. Value of std. error of the estimate of 0.793 states that the smaller this value, the more precise the model predicts variable Y.

4.2.2. The F Statistical Test

The f statistical test is essentially to find out whether all the independent variables included in the model have a joint influence on the dependent variable. The results of the F statistical test in this study are as follows:

TABLE 3: Statistical Test Results F

ANOVA^a				
Model		Df	F	Sig.
1	Regression	6	397,698	,000 ^b
	Residual	99		
	Total	105		

Source: Primary Data processed, 2020

Based on the results of the f statistical test, it shows that the significance value of 0.000 means that it is smaller than 0.05 and the calculated F value of 397.698 is greater than the F table value of 2.19. F table can be found by means of $F(k; n-k) = F(6; 105 - 6) = F(6; 99) = 2.19$. So it can be concluded that the effectiveness of the use of accounting information systems, work culture, incentives, use of information technology, the relevance of information technology and the ability to communicate interpersonal together have a significant influence on employee performance.

4.2.3. Hypothesis Test-Statistical Test t

The t statistical test is used to show how far the influence of one independent variable individually is in explaining the variation in the dependent variable. The results of the t statistical test in this study are as follows:

TABLE 4: T Statistical Test Results

Variabel	T test	Sig	Conclusion
Effectiveness of the Use of Accounting Information Systems	15,693	0,000	H1 accepted
Work Culture	0,037	0,970	H2 rejected
Incentives	2,615	0,010	H3 accepted
Information Technology Utilization	2,798	0,006	H4 accepted
Relevance of Information Technology	2,174	0,032	H5 accepted
Interpersonal Communication Ability	0,505	0,615	H6 rejected

Source: Primary Data processed, 2020

If the significance value <0.05 then H_a is accepted, whereas if the significance value >0.05 then H_a is rejected, and if $t_{count} > t_{table}$ then there is a positive effect or H_a is accepted, whereas if $t_{count} < t_{table}$ then it has no effect or H_a is rejected. The value of t_{table} with a significance level $\alpha = 0,05$ dan $df = (N-k-1) = 105-6-1 = 98$ gotten $t_{table} = 1,98447$.

5. Discusssion

5.1. The Effect of the Effectiveness of the Use of Accounting Information Systems on Employee Performance

The results of the research on the variable effectiveness of the use of accounting information systems show $t_{count} 15.693 > t_{table} 1.984$ and a significant probability value of 0.000, which means less than 0.05, so that H_1 is accepted because the variable effectiveness of using accounting information systems has a positive and significant effect on employee performance at MSMEs. in Jepara Regency. This is because by using an accounting information system, all data in the company will be stored neatly and safely, the work will also be completed quickly because it has been supported by well-systemized accounting records. This is evidenced by the finding of the respondent's answer to each item of the indicator statement giving agreeable answers to 61 respondents (58.1%) who gave agreed answers on the indicators having the ability to use SIA.

5.2. The Effect of Work Culture on Employee Perfomance

The results of the study of work culture variables show $t_{count} 0.037 < t_{table} 1.984$ and a significant probability value of 0.970 which means greater than 0.05, thus indicating

H2 is rejected because work culture variables have no significant effect on employee performance at MSMEs in Jepara Regency. This is because there are still some MSME employees in Jepara Regency who are still lacking in terms of a good work culture, seen from the respondents' answers to the questionnaire that there are still employees who do not come on time for work, there are still employees who have not reached the target while doing activities company operations. So that work culture does not have a significant influence on employee performance at MSMEs in Jepara Regency

5.3. The Effect of Incentives on Employee Performance

The results of the research on the incentive variable showed $t_{count} 2.615 > t_{table} 1.984$ and a significant probability value of 0.010, which means less than 0.05, thus indicating H3 is accepted because incentives have a positive and significant effect on employee performance at MSMEs in Jepara Regency. This is because incentives can improve employee performance because incentives are a means of motivating in the form of material that is given to encourage employees so that their spirit will emerge so that employee performance will increase. This is evidenced by the findings of the respondents' answers on each item of the indicator statement giving agreeable answers to 61 respondents (58.1%) who gave agreed answers on the incentive indicators received were in accordance with workload.

5.4. The Effect of Information Technology Utilization on Employee Performance

The results of the research on the use of information technology variables show $t_{count} 2.798 > t_{table} 1.984$ and a significant probability value of 0.006 which means less than 0.05, thus indicating H4 is accepted because the use of information technology has a positive and significant effect on employee performance at MSMEs in Jepara Regency. This is because the use of information technology can help an employee's work more concisely, in addition to that, the use of technology can also shorten the time to do tasks. This is evidenced by the findings of the respondents' answers to each item of the indicator statement giving agreeable answers to 55 respondents (52.4%) who gave agreed answers on the indicators of long-term consequences.

5.5. The Effect of Relevance of Information Technology on Employee Performance

The results of the research on the variable of information technology relevance show $t_{count} 2.174 > t_{table} 1.984$ and a significant probability value of 0.032, which means less than 0.05, indicating that H5 is accepted because the relevance of information technology has a positive and significant effect on employee performance at MSMEs in Jepara Regency.

This is because these employees have been placed in a section that is appropriate or relevant to their duties, in this case, tasks related to information technology, whether it is in terms of bookkeeping, cashiers or accounting records, the employee's performance has also improved and has increased, because it is more relevant. information technology, the employee's performance will be better. This is evidenced by the findings of the respondent's answer to each item of the indicator statement giving an answer of 42.9% who gave an agreed answer to the complexity indicator.

5.6. The Effect of Interpersonal Communication Ability on Employee Performance

The results of the study of the variable interpersonal communication ability showed $t_{count} 0.505 < t_{table} 1.984$ and a significant probability value of 0.615 which means greater than 0.05 so that H6 was rejected because the interpersonal communication ability variable did not have a significant effect on employee performance at MSMEs in Jepara Regency. This is because some MSME employees in Jepara Regency still have low levels of interpersonal communication skills, this can be seen from some MSME employees in Jepara Regency who sometimes still cannot communicate well, especially communicating with consumers, because there are some UMKM employees who are only graduates. Junior high school and lower are the grammar in interpersonal communication with consumers, a little constrained, especially consumers who come from big cities who can only speak Indonesian. So that the ability to communicate interpersonal does not have a significant influence on employee performance at MSMEs in Jepara Regency.

6. Conclusion

The result of this research shows that the effectiveness variable of accounting information use, incentives, utilization of technology and technology relevance effect significantly on employee performance, meanwhile work culture and interpersonal communication skill do not make effect on employee performance.

The results of this study still have limitations, namely the test results of the coefficient of determination (R²) indicate that the effectiveness of the use of accounting information systems, work culture, incentives, use of information technology, the relevance of information technology and the ability to communicate interpersonal to employee performance is 95.8% while the remaining 4,2% explained by other variables outside the model.

For further researchers, so that they can add or test other independent variables that affect employee performance, for example the technical abilities of SIA users or add replication education level variables

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