

# The Influence of Software of Information Technology, User Participation, And Work Experience on the Effectiveness of Accounting Information Systems

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**Abstract**—The background of this analysis is to determine the influence of information technology sophistication, user participation, and work experience on the effectiveness of accounting information systems in savings and loan cooperatives in the city of Denpasar. This study uses primary data in the form of a questionnaire. The survey involved 240 savings and loan cooperatives. Purposive sampling was used in this research to collect samples from 21 savings and loan cooperatives, resulting in research data that was examined by 80 managers and employees of savings and loan cooperatives. Data were analyzed by multiple linear regression using SPSS software. The test results explain that the sophistication of information technology has a positive effect on the effectiveness of the accounting information system. User participation does not have a positive effect on the effectiveness of the accounting information system. Work experience has a significant positive effect on the effectiveness of accounting information systems.

**Keywords**— Sophistication of Information Technology, User Participation, Work Experience, Effectiveness of Accounting Information Systems.

## I. INTRODUCTION

The big impact of technology on the performance of companies, state-owned enterprises (BUMN), private business entities, and all other types of businesses involved in the manufacturing, service and trade sectors have accounting information systems to carry out their operations, Febriati et al. (2020). According to Dewi (2022), companies must also carry out their operations in line with their vision and goals as a developing organization. This is what motivates company management to manage its operations in the face of requirements to fulfill social and commercial obligations as well as efforts to develop the company to a certain level through financial measures decided by management. An organization's ability to utilize the potential and capabilities of an information system to achieve its goals is what determines how successful the accounting information system will be. If a company can achieve the goal is that with the help of its information system, the company will have an effective information system. Therefore, in a situation where information system users improve community services and the effectiveness of service delivery, Putri et al. (2022). A comprehensive picture of how well objectives have been achieved through a coordinated set of resources that collect, process, and store data before turning it into meaningful information and producing formal reports is how an accounting

information system (AIS) is judged to be effective. Riyanti (2022) states that the complexity of information technology is currently developing rapidly and is even capable of creating various technical systems aimed at supporting human workers in producing high quality information.

Savings and Loans Cooperatives experience phenomena related to the effectiveness of accounting information systems. According to sources within the Cooperative environment, the development of accounting information systems is hampered by the provision of substandard facilities and infrastructure, such as a lack of computers. Apart from that, the system provided by the cooperative is quite difficult to understand, so the participation of accounting information system users does not understand much about the use and application of the system in their activities, causing delays in completing work, Anggarini et al. (2021). Denpasar City Savings and Loan Cooperative was chosen as the research site because Denpasar City is the center of the city and has many savings cooperatives and loan cooperatives. After the author conducted a pre-survey at one of the Savings and Loans Cooperatives in Denpasar City, namely the Harapan Bersama Savings and Loans Cooperative, the author conducted an interview with the manager of the cooperative and the manager said that there were still cooperative employees who lacked work experience and knowledge of information systems and technology. According to Sari et al. (2021), work experience is a measure of how long someone has worked and how effectively they understand and carry out the tasks of a job.

Work experience is a person's capacity, both from previous and current jobs. Dewi (2022) emphasized that along with rapid technological advances, the need for knowledge also increases. Due to rapid growth, companies have to computerize their operations to produce reliable, accurate, and precise data. Guided by previous research and the inconsistencies obtained from the results of previous research, the author conducted research again in order to obtain results that were in accordance with the conditions in the Savings and Loans Cooperative in Denpasar City as the research site. From the background description above and research gaps in previous research, it encourages researchers to carry out research entitled "The Influence of Information Technology Sophistication, User Participation, and Work Experience on

the Effectiveness of Accounting Information Systems in Savings and Loans Cooperatives in Denpasar City".

II. LITERATURE REVIEW

Sophistication of Information Technology

The interaction of technology with business or organizational information management which leads to the creation of various information technology systems to support human work in creating appropriate and superior systems is called technological sophistication, Sari & Agustina (2020).

User Participation

User involvement in the development stage of the accounting information system is demonstrated by their participation which shows the level of involvement. According to Anggarini et al. (2021), user involvement is a key factor in determining how successful an accounting information systems.

Work experience

With work experience, employees can show the type of work they have completed through work experience, which also gives them a good opportunity to work better, Sari & Agustina (2020).

Information system effectiveness

Information system capacity can be evaluated by explaining how a task can be completed successfully through coordinated efforts to collect, process, and evaluate data

before producing reports and information that meet quantity and quality standards, Sudir et al. (2022).

III. RESEARCH METHODS

This research was conducted at a savings and loan cooperative in Denpasar City. The research object discusses the influence of information technology sophistication, user participation, and work experience on the effectiveness of accounting information systems. The population in this research is savings and loan cooperatives in Denpasar City. The sampling method in this research was determined using a purposive sampling technique to obtain a sample of 21 savings and loan cooperatives, as well as obtaining research data that was analyzed by 80 managers and employees of savings and loan cooperatives. In this study, the dependent variable is the effectiveness of the accounting information system (Y). Meanwhile, the independent variables in this research are Work Experience (X3), User Participation (X2), and Information Technology Sophistication (X1). Primary and quantitative data types as well as data obtained through a questionnaire approach were used in this research. The data collected for this research will be evaluated statistically using the linear regression analysis method.

IV. RESEARCH RESULTS AND DISCUSSION

Research result

Multiple Linear Regression Analysis

TABLE 1. Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error				Beta	Zero- order	Partial	Part	Toleranc e
1 (Constant)	6.966	2.120		3.286	.002					
X1	.301	.132	.288	2.291	.025	.658	.254	.162	.316	3.163
X2	.036	.149	.032	.242	.810	.632	.028	.017	.291	3.433
X3	.516	.091	.548	5.675	.000	.750	.546	.401	.536	1.865

Source: Processed data, 2024

Based on the table above, the following multiple linear regression equation is obtained:

$$Y = a + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

$$Y = 6,966 + 0,301X_1 + ,036X_2 + 0,516X_3 + e$$

The multiple linear regression equation can be described as follows:

1. The coefficient value  $\beta_1 = 0.301$  is positive which explains that with each increase in the sophistication of information technology (X1), there is a tendency to increase the effectiveness of the accounting information system (Y) which is assumed to be other constant variables.
2. The coefficient value  $\beta_2 = 0.036$  is positive which explains that with every increase in user participation (X2), there is a tendency to increase the effectiveness of the accounting information system (Y) which is assumed to be other constant variables.
3. The coefficient value  $\beta_3 = 0.516$  is positive which explains that with each increase in work experience (X3), there is a tendency to increase the effectiveness of the accounting information system (Y) which is assumed to be with other

constant variables.

F TEST

TABLE 2. F Test Result ANOVA<sup>b</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	422.126	3	140.709	41.391	.000 <sup>a</sup>
	Residual	258.361	76	3.399		
	Total	680.488	79			

Source: Processed data, 2024

Based on the table above, it is known that the calculated F value is around 41.391 with a sig value. F is about 0.000. Sig 0.000 < 0.05, it can be said that the sophistication of information technology, user participation and work experience together have an influence on the effectiveness of the accounting information system.

Discussion

The explanation regarding hypothesis testing is as follows:

1. The Influence of Sophisticated Information Technology on the Effectiveness of Accounting Information Systems.

The information technology sophistication variable has a significance level of 0.025 in accordance with the findings of research hypothesis testing. Because the significance level of the information technology sophistication variable is less than 0.05 and the coefficient value of multiple linear regression analysis is positive, namely 0.301, the findings of this research are consistent with the first hypothesis (H1). This research supports the findings of Agustina & Sari (2020), Dewi et al. (2021), Muslim et al. (2022), and Ari et al. (2023) who found that the effectiveness of accounting information systems is positively influenced by the sophistication of information technology. More information is available because the complexity of information technology is faster to obtain, including external information, internal information and pre-existing information, thereby increasing the accessibility or affordability of information. This means that as the sophistication of information technology increases, there is a tendency to increase the effectiveness of accounting information systems.

2. The Influence of User Participation on the Effectiveness of Accounting Information Systems. The results of this research hypothesis test show that the customer involvement variable has a significance level of 0.810. The results of this study do not support the second hypothesis (H2). Remembering the significance value of the variable user participation is greater than 0.05 and the multiple linear regression analysis coefficient value is positive at 0.036, indicating that user involvement has no effect on the effectiveness of the accounting information system, so this shows that H2 is rejected. The results of this research are in line with research conducted by Dewi et al. (2021), said that user involvement has no effect on the effectiveness of accounting information systems. In contrast to Anggarini et al. (2021), said that user involvement has a positive effect on the effectiveness of accounting information systems.
3. The Influence of Work Experience on the Effectiveness of Accounting Information Systems. The results of this research hypothesis test explain that the level of significance for the work experience variable is around 0.000 so that the results of this research support the third hypothesis (H3), where the level of significance for the work experience variable is less than 0.05 and the value The coefficient from the multiple linear regression is positive, namely 0.516. This research is in line with that conducted by Agustina & Sari (2020) who said that work experience has a positive effect on the effectiveness of accounting information systems. Someone who has work experience will find it easier to learn how to work, develop adaptation and cooperation between colleagues, save on training costs, and feel mentally calm when facing work-related problems, Anggarini et al. (2021). Users with work experience have information system expertise that can optimize information system functions. This means that as a person's work experience increases, there is a tendency to increase the effectiveness of the accounting information system.

## V. CONCLUSIONS AND RESEARCH SUGGESTIONS

### Conclusions

Based on the results of data analysis and discussion, the research conclusions obtained are as follows:

1. The sophistication of information technology has a significant positive effect on the effectiveness of accounting information systems.
2. User participation has no effect on the effectiveness of the accounting information system.
3. Work experience has a significant positive effect on the effectiveness of accounting information systems.

### Research Suggestions

From these conclusions, there are suggestions that researchers can give, namely:

1. For cooperatives to be more abreast of technological developments, keep up with the times, and be able to take advantage of technology that continues to develop rapidly within the company.
2. To maintain and improve the quality of the accounting information system, user involvement is needed in a company, especially in the Denpasar City savings and credit cooperative.
3. Employees who already have PE. To maintain and improve the quality of the accounting information system, user involvement is required in a company, especially in the Denpasar City savings and loan cooperative. Sufficient work experience so that you can provide guidance and input to employees who have no or less experience, so that it can make it easier for these employees to complete their work, so that there is no gap between new employees and old employees so that they can work together to improve company performance, especially in savings and loan cooperatives in Denpasar city.
4. Future research should conduct research that extends over time and can consider other variables such as management knowledge, training, and personal technical knowledge which may have an influence on the dependent variable and are rarely researched.

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