The Effect of Information Technology Sophistication and Technical Capability of Accounting Information System Users with Management Support as a Moderating Variable on Individual Performance

Nur Alam Umar[a], Suriyanti Mangkona[a]

[a] Universitas Muslim Indonesia

nur.alam@umi.ac.id,

ARTICLE INFO	ABSTRACT
	This study aims to determine the effect of information technology sophistication and technical capabilities of users of accounting information systems with management support as a moderating variable. Data collection using primary data obtained from questionnaires using purposive sampling technique. The population was all employees of PT Hadji Kalla as many as 1,920 people, while the sample taken was 37 respondents. The results of the questionnaire have been tested for validity and reliability, and have also been tested for classical assumptions in the form of normality assumptions, multicolonierity assumptions, and heteroscedasticity assumptions. The analysis method used is multiple regression and moderate regression. The results showed that the sophistication of information technology has a positive and significant effect on individual performance, the technical ability of users of accounting information systems has a partial and simultaneous significant positive effect on individual performance, management support can simultaneously strengthen the influence of information technology sophistication on individual performance, but partially cannot strengthen the influence of information technology sophistication on individual performance, and management support can simultaneously strengthen the influence of the technical ability of users of accounting information systems on individual performance, but partially cannot strengthen the influence of the technical ability of users of accounting information systems on individual performance at PT Hadji Kalla Employees.

I. Introduction

The rapidly increasing development of the business world is greatly influenced by technological developments that accelerate the information obtained. Technology is one of the models of change that can help companies achieve their goals. The emergence of information technology has affected the form and substance of information, as well as accounting (Alsharayri, 2012). Efforts to obtain quality information require a system that processes data into useful information (effective, reliable and up-to-date). The increasing sophistication of information technology is the impact of the development of useful information technology and is already a vital necessity in companies that can help individuals or organizations get the job done. The existence of information technology changes the rules of sophistication of accounting data processing from manual to automatic. In a business environment information technology is needed to assist the operational activities of an office or company. With sophisticated technological equipment, it will accelerate performance and provide maximum results for an office or company. Information technology applied in a company can also be used for business management analysis activities, decision making, and other needs can be met in an efficient manner. Company performance is the basis for measuring the level of achievement that can be achieved and reflects the success of management. The benchmark in determining whether the performance of a company is good or bad can be seen from the performance of individuals or employee performance in the company. Individual performance or employee performance is a result of the work achieved by a person in performing the tasks assigned to him based on experience, and excellence and time (Hasibuan, 2010: 94). Individual performance (individual performance) with

organizational performance (corporate performance) has a close relationship. High individual performance will greatly affect the overall performance of the organization. In other words, if the performance of individual employees is good, it is likely that the company's performance will also be good (Ishnainy A.K, 2015).

Management of individual employee performance is needed to determine whether employees in the company are in accordance with the professional standards or criteria desired by the company. The performance appraisal system is very important to determine the success or failure of employees at work. The method used to manage the performance of each employee must be appropriate and use aspects that are relevant or appropriate for performance appraisal, so that the company can provide appropriate and good feedback to its employees based on the results of the performance appraisal. Employee performance is influenced by several factors, including: individual variables, psychological variables, and organizational variables. Individual variables include abilities and skills both physical and mental, background, such as family, social level and experience; demographics, concerning age, origin and gender. Psychological variables, including perception, attitude, personality, learning, motivation. While organizational variables, including leadership, rewards, structure, job design, and company resources (Gibson, Invacevich and Donnely (2010) in Ishnainy A. K (2015). In addition to these factors, there are other factors that affect individual performance. Another factor that affects individual performance is the sophistication of information technology. One of the developments in technological sophistication is information systems. The company's information system will help the company to present financial reports, so that many parties use or utilize the accounting information system to achieve company excellence. According to Mulyadi (2001: 3) an accounting information system is an organization of forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate company management. Accounting information system (AIS) is a collection of resources, such as equipment and people, which are made to process financial data and other data into information (Bodnar, 2006). It can be concluded that the accounting information system (AIS) can have a major effect on encouraging company decision making. Human resources also have a very important role in the success of a company. Companies really need competent and professional human resources in achieving the company's vision and mission. Second, what can affect individual performance is the technical ability of users of accounting information systems. The sophistication of information technology is meaningless if in running it individuals cannot operate optimally. Human resources are a very important asset for agencies or companies, because human resources do the work directly in the company, the existence of advanced information technology will not be meaningful if it is not supported by adequate human resources. So that the performance of individual employees is a factor that greatly influences the success of an organization in implementing information technology. Every organization or company will try to improve employee performance to achieve company goals. Company goals are achieved if employees can perform well. This of course must be supported by the competence of capable human resources, if they do not have adequate competence, the company will have difficulty competing with other companies. Information technology and AIS have different tasks. Where information technology converts raw data into information needed by external parties and internal parties of the company. Meanwhile, SIA is an application that can assist employees in carrying out tasks assigned by superiors.

Support from management affects organizational and individual performance. Apart from management support, the technical capabilities of users of accounting information systems also determine whether the company's objectives have been achieved or not. So that users or users become the most important focus in implementing a system in the company. Users or users are something that cannot be separated from the application of technology, besides that the existence of humans plays an important role in the application of technology (Alannita and Suaryana, 2014). The user's ability to operate the system is very influential because if the system user cannot operate the system properly, it will result in a failure in the implementation of the system so that it hinders the achievement of a company's goals. Previous research conducted by Ni Putu Alannita and I. Gusti Ngurah Agung Suaryana (2014) the results showed that the sophistication of information technology, management participation and technical capabilities of users of accounting information systems have a positive effect on individual performance. this study refers to previous research, but makes management support a moderating variable that can strengthen or weaken the influence of technological sophistication and technical capabilities of users of accounting information systems. In addition, there are differences in the objects or samples selected, the time and location of the research, and the number

of respondents selected. In this study the object chosen was at PT Hadji Kalla. The reason the researcher chose this object, because PT. Hadji Kalla has recorded financial reports both manually and with the help of accounting information system applications. In early 2021, PT. Hadji Kalla has implemented an integrated accounting information system.

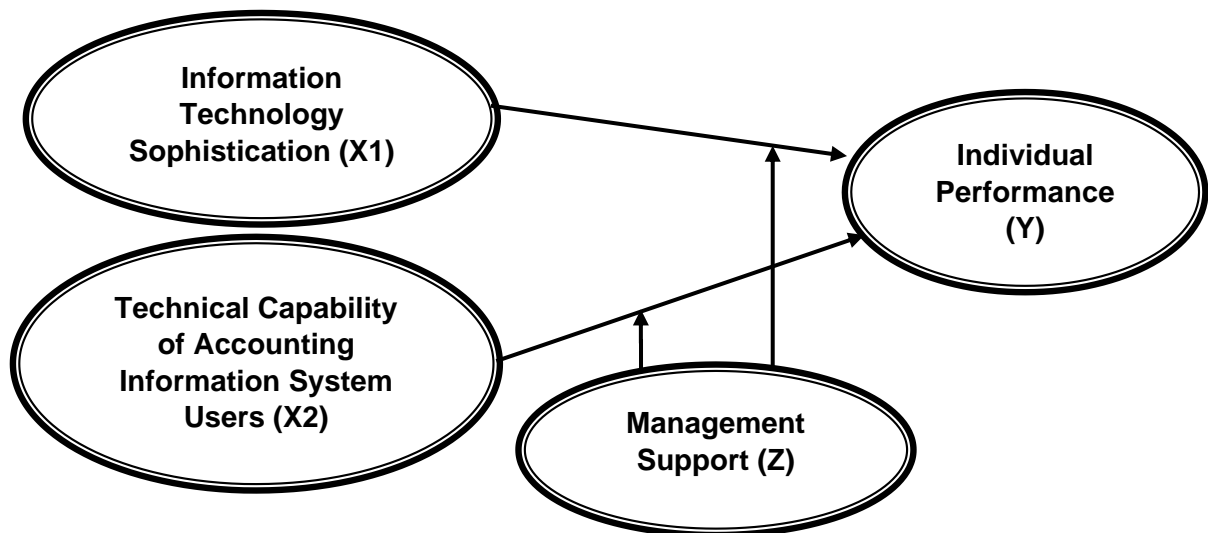The theoretical framework conducted for this study is as follows:

Figure 1. Conceptual Framework

II. Methods

The type of research used in this study is explanatory research. Singarimbun and Effendi (2006: 4) explain explanatory research, namely research used to explain the causal relationship between variables through testing formulated hypotheses or often referred to as explanatory research. This research has a high level because it not only has independent or comparative value but also serves to explain, predict, and also control a symptom with a quantitative approach. The type of research used is quantitative research. Quantitative research in this study sees the influence of variables on the object under study as more causal (causal), so there are independent and dependent variables in the research. Of the two variables, it is then sought how much influence the independent variable has on the dependent variable (Sugiyono, 2011). This research is a type of quantitative research with statistics as the main analysis tool. According to Indriantoro and Supomo (2014: 23), the approach used in this research is deductive because in this study the results of data testing are used as a basis for drawing research conclusions. To analyze and interpret the data properly, the type of data and data source are needed. The type of data used is quantitative data consisting of data in the form of numbers, including data on the number of registered taxpayers and all data relevant to the object of research. While the data sources used are: Primary Data and Secondary data. According to Sugiyono, population is a generalization area consisting of objects or subjects that have certain quantities and characteristics set by researchers and then draw a conclusion. Population is not only people, but also objects and other natural objects. Population is also not just the number of objects or subjects studied, but includes all the characteristics or properties possessed by the subject or object to be studied. The population in this study is the entire set of employees of PT Hadji Kalla as many as 1,920 people in the head office and 33 branches. The sample is part of the number and characteristics possessed by the population. If the population is large, and researchers are unlikely to study everything in the population, for example due to limited funds, energy and time, then researchers can use samples taken from that population. Data Collection Methods : Observation and Questionnaire / Questionnaire

III.   Result and Discussion

Results of Data Analysis

In this study, hypothesis testing used multiple linear regression analysis and moderation regression analysis (Moderation Regression Anlysis). Testing using this type of regression analysis aims to find the influence relationship between variables involving dependent, independent, and moderating variables.

Multiple linear regression analysis in this study aims to see the relationship between technological sophistication (X1) and technical ability (X2) on individual performance (Y).

Table 1. Determinance Test

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.807[a]	.652	.631	2.06402
a. Predictors: (Constant), AIS User Technical Ability, Information Technology Sophistication				
b. Dependent Variable: Individual Performance				

Table 1 shows that the R Square value is 0.652, which means that the influence of technological sophistication (X1) and technical ability (X2) on individual performance (Y) is only 65.2 percent, while the remaining 34.8 percent is explained by other variables.

F Test (Simultaneous Test)

Table 2. F Test

ANOVA[a]						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	271.262	2	135.631	31.837	.000[b]
	Residual	144.846	34	4.260		
	Total	416.108	36			
a. Dependent Variable: Individual Performance						
b. Predictors: (Constant), AIS User Technical Capability, Information Technology Sophistication						

Table 2 shows the results of the simultaneous test (F test) with a significant value of 0.000 <0.05. Thus, it can be stated that simultaneously technological sophistication (X1) and technical ability (X2), simultaneously have a significant positive effect on individual performance (Y).

Test T (Partial Test)

Table 3. Test T (Partial Test)

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.952	7.415		.128	.899
	Technological Sophistication	.427	.117	.408	3.651	.001
	Engineering Capability	1.018	.209	.544	4.869	.000
a. Dependent Variable: Individual Performance						

Table 18 shows the partial test results (t test) that the technological sophistication variable (X1) has a significant value of 0.01 <0.05, then the information technology sophistication variable is stated to have a significant positive effect on individual performance, as well as the technical ability variable (X2) a significant value of 0.00> 0.05, which means that the technical ability variable (X2) has a positive and significant effect on individual performance.

Moderating Regression Analysis

Test Coefficient of Determination (R2)

Table 4. Test Coefficient of Determination (R2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.941[a]	.885	.874	1.20502
a. Predictors: (Constant), Management Support, X1*Z Interaction, X2*Z Interaction				

Based on the results of data processing on multiple regression analysis, it is known that the R2 value before being moderated by Management Support (Z) is 0.652 and after being moderated it increases to 0.885. This means that simultaneously technological sophistication (X1), technical ability (X2), and Management Support (Z) simultaneously have a significant positive effect on individual performance (Y) increasing by 0.233. The 0.115% is influenced by other variables outside this study.

F Test (Simultaneous Test)

Tabel 5. F Test

ANOVA[a]					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	368.190	3	122.730	84.521	.000[b]
Residual	47.918	33	1.452		
Total	416.108	36			
a. Dependent Variable: Individual Performance					
b. Predictors: (Constant): Management Support, X1*Z Interaction, X2*Z Interaction					

The results of simultaneous f test processing in multiple regression show that the significant value before being moderated is 0.00 <0.05 and after being moderated the significant value is 0.00 <0.05. This means that the Management Support variable (Z) strengthens the influence between technological sophistication (X1) and technical ability (X2) on individual performance (Y).

Test t (Partial Test)

Tabel 6. Test t (Partial Test)

Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.722	6.865		.542	.591
X1*Z interaction	.001	.001	.138	1.067	.294
X2*Z interaction	.003	.002	.183	1.249	.220
Management Support	.664	.181	.645	3.663	.001
a. Dependent Variable: Individual Performance					

Table 6. shows the results of the partial test (t test) after being moderated, the significance value for the information technology sophistication variable (X1) which is moderated by the Management Support variable (Z) is 0.294> 0.05. This shows that the moderating variable of Management Support (Z) does not strengthen the influence of the information technology sophistication variable (X1) on individual performance (Y). This shows that the moderation variable Management Support (Z) does not strengthen the influence of the technological sophistication variable (X1) on individual performance (Y). Likewise, the Information Systems User Technical Ability variable (X2) after being moderated by the Management Support variable (Z) shows a significant value of 0.220> 0.05. This

shows that the Management Support moderation variable (Z) does not strengthen the influence of the information system user's technical ability variable (X2) on individual performance (Y).

Discussion

1. The effect of information technology sophistication on individual performance

The results of testing the first hypothesis can be seen in table 18 that the information technology sophistication variable has a tcount of 3,651 regression coefficient of 0.408 and a probability value of 0.001 which is smaller than 0.05, this means that information technology sophistication has a positive and significant effect on individual performance. The test results support previous research conducted by Ruslinda Agustina in 2021 that users of information technology sophistication directly have a positive and greatest effect on performance and also suggest that there is a partial and simultaneous relationship between company technology and performance. When compared with previous research with this study, it shows that it is consistent with the fixed results of previous research so that it can be said that one research supports the other. However, the beta value of X1 shows 0.408 which is more than X2, different from previous research which shows the sophistication of information technology as the dominant variable or the greatest influence on individual performance. Based on the research that has been done according to the test results, it can be concluded that the application of information technology in an organization can affect the level of employee performance or in other words, if PT. Hadji Kalla has technological sophistication, information sophistication, functional sophistication and managerial sophistication, it can improve the performance of the employees concerned and vice versa, although in this study the information technology sophistication variable is not the main factor affecting the performance of individual employees because there are still other factors that can affect it.

2. The effect of the technical ability of users of accounting information systems on individual performance

The results of testing the second hypothesis can also be seen in table 18 that the variable technical ability of users of accounting information systems has a tcount of 4,869 regression coefficient of 0.544 and a probability value of 0.000 which is smaller than 0.05, this means that the technical ability of users of accounting information systems has a positive and significant effect on individual performance. The test results support previous research conducted by Ruslinda Agustina in 2021 which states that the technical ability of accounting information system users has a positive effect on individual performance at PT Indomarco Prismatama Banjarmasin Branch. When compared with previous research with this study, it shows that it is consistent with the fixed results of previous research so that it can be said that one research supports the other. However, the beta value of X2 shows 0.544 which is greater than X1 so that the variable technical ability of accounting information system users is the dominant variable or has the greatest influence on individual performance. Based on the research that has been done according to the test results, it can be concluded that the technical ability of AIS users in an organization can affect the level of employee performance or in other words, if PT. Hadji Kalla implements knowledge, ability and skills training for employees, it can improve the performance of the employees concerned and vice versa, although in this study the information technology sophistication variable is not the main factor affecting the performance of individual employees because there are still other factors that can affect it.

3. The Effect of Information Technology Sophistication on Individual Performance with Management Support as a Moderating Variable

From the test results show that before the moderation has an adjusted R square value of 0.652 (65.2%) this gives the result that there is an increase in the adjusted R square value of 0.233 (23.3%) so that the adjusted R square value after moderation is 0.882 (88.2%) thus it can be concluded that the presence of management support as a moderating variable can strengthen or increase the influence of information technology sophistication variables and technical capabilities of users of accounting information systems on individual performance simultaneously. However, based on table 21, management support cannot partially strengthen the influence of individual performance of employees of PT Hadji Kalla.

The test results of the technology sophistication variable moderated by management support have a regression coefficient of 0.294 greater than 0.05, this means that the sophistication of information

technology moderated by management support has no positive and significant effect indirectly on individual performance. This also applies to no direct effect as research conducted by Firdaus Hamta and Rini Safira Ade Putri in 2019 said that partially management support has no direct and significant effect on individual performance on employees of PT Batamec. It can be concluded that if management support is only intended to increase the sophistication of information technology, it cannot improve the individual performance of PT Hadji Kalla employees.

4.   The Effect of Technical Capability of Accounting Information System Users on Individual Performance with Management Support as a Moderating Variable.

From the test results show that before the moderation has an adjusted R square value of 0.652 (65.2%) this gives the result that there is an increase in the adjusted R square value of 0.233 (23.3%) so that the adjusted R square value after moderation is 0.882 (88.2%) thus it can be concluded that the existence of management support as a moderating variable can strengthen or increase the influence of information technology sophistication variables and technical capabilities of accounting information system users on individual performance simultaneously. However, based on table 21, management support cannot partially strengthen the influence of individual performance of employees of PT Hadji Kalla. The test results of the technological sophistication variable moderated by management support have a regression coefficient of 0.294 greater than 0.05, this means that the technical ability of accounting information system users moderated by management support has no positive and significant indirect effect on individual performance. This also applies to no direct effect as research conducted by Firdaus Hamta and Rini Safira Ade Putri in 2019 said that partially management support has no direct and significant effect on individual performance on employees of PT Batamec. It can be concluded that if management support is only intended to improve the technical capabilities of users of accounting information systems information cannot improve the individual performance of employees of PT Hadji Kalla.

IV.   Conclusion

From the results of this study, several things can be concluded to answer the formulation of the problems in this study, namely: (1).   Information technology sophistication has a partial and simultaneous significant positive effect on individual performance; (2).   The technical ability of users of accounting information systems has a partial and simultaneous significant positive effect on individual performance; (3).   Management support can simultaneously strengthen the effect of information technology sophistication on individual performance, but partially cannot strengthen the effect of information technology sophistication on individual performance; (4). Management support can simultaneously strengthen the influence of the technical capabilities of users of accounting information systems on individual performance, but partially cannot strengthen the influence of the technical capabilities of users of accounting information systems on individual performance. The results of the Coefficient of Determination (R2) test that the Effect of Information Technology Sophistication and Technical Capability of Accounting Information System Users with Management Support as a Moderating Variable on Individual Performance is 88.5% and the rest is contributed by other variables not included in this study.

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