

THE QUALITY OF ACCOUNTING INFORMATION SYSTEM PERFORMANCE IN DENPASAR CITY VILLAGE OFFICES

Luh Komang Merawati^{1*}
Ida Ayu Nyoman Yuliasuti²
Ni Luh Putu Suwandewi³

Program Studi Akuntansi, Fakultas Ekonomi Dan Bisnis
Universitas Mahasaraswati Denpasar

*email : mettamera@unmas.ac.id

ABSTRACT

This study aims to examine user involvement, personal technical skills, user communication, organizational size and information quality on the performance of accounting information systems (AIS) at village offices in Denpasar City in the year of 2021. The population in this study were employees at village offices throughout Denpasar City and obtained 64 employees as sample using purposive sample method. Data analyzed with multiple linear regression analysis. The results showed that user involvement in the development of AIS, user communication and information quality has a positive effect on AIS performance, while personal technical skills and organizational size had no effect on AIS performance.

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PRELIMINARY

The development of digital technology is able to shift traditional media into new media because it consists of computer devices and wireless networks as the medium. The community also has its own challenges in entering the new media era, namely the spread of all-digital with the internet, the world wide web and multimedia (Sugihartati, 2014). Facing the era of globalization which is full of challenges and opportunities, state apparatus as public servants ought to provide the best service. Services provided to the community at all times always demand quality of public services from bureaucrats that are carried out in a transparent and accountable manner.

Public service is one of the important tasks that should not be ignored by local governments. All sectors are rely on the service component, therefore it is necessary to formulate service standards to the community in accordance with the authority granted by the central government into local government. At the regional level, especially at the regency/city government, namely “Kelurahan” or village being part of the subdistrict is the smallest agency as a forefront in the context of providing public services to the community. The public services provided at the “Kelurahan”/village and “Kecamatan” level are portraits of an area public services users. It means, that relevant information systems must be able to be provided quickly and on time.

The development of technology and the implementation of accounting information systems (AIS) at the urban village office in Denpasar is an interesting topic to study. The personal technical ability of employees in using accounting information systems is certainly different, triggered by

different educational backgrounds and skills, so that not all of them are able to properly run the existing accounting information system. Especially in the process of developing an accounting information system. The AIS development process was developed by the central government, which the village office had to accept and operate. This condition of course affects the performance of the accounting information system (AIS) in the Denpasar city village office. Therefore, it is important to know the quality of AIS performance at the village office in Denpasar city.

User involvement in the development of information systems indicates the level of respondent involvement in the accounting information system development process (Rusmiati, 2012). If users are given the opportunity to provide opinions and suggestions in the development of information systems, users will psychologically feel that the information system is their responsibility, so that information system performance is expected to increase. Research that examines user involvement on the performance of accounting information systems conducted by Antari et al. (2015) and Arya & Suardikha (2016) states that user involvement has a positive effect on accounting information systems, while research conducted by Kushardiyantini (2010) and Prabowo et al. (2013) found that users have a negative effect on the performance of AIS.

The performance of AIS could also be affected by the ability of personal techniques. The highest personal technical ability will refer users to use accounting information systems, so that the performance of accounting information systems becomes more effective. Research that examines the effect of personal technical ability on accounting information system performance was carried out by Suartika and Widhiyani (2017) stating that personal information system technical ability has a positive effect on accounting information system performance. In contrast to the results of research conducted by Prabowo et al. (2014) which states that personal technical ability has no effect on AIS performance.

Another factor that affects the performance of AIS is user communication. User communication within the company will increase the user's desire and satisfaction on using the existing information systems. Good communication between system users will improve the performance of the accounting information system (AIS). The better the communication that exists regarding the system being developed, the higher it can improve the performance of the accounting information system, (Yasa, 2020). The results of research from Widyantari (2014) and Wulandari (2012) state that communication between users and information system developers has a positive effect on the performance of accounting information systems, meanwhile Rudiana (2018) results have no effect.

Accounting information systems are also influenced by the size of the organization because of the support of resources and large organizations that will affect the success of an information system. Arifianto (2018) argues that organizational size is a size or scale of a company based on certain characteristics. The results of research conducted by Nurhayanti (2017), Rudiana (2018), Fatmawati et al. (2017), Imana (2017) state that organizational size has a positive effect on the performance of accounting information systems. Contrary, Harlis (2015), Utama and Sadha (2014), Nopriani (2017) states that organizational size has no effect on the performance of accounting information systems.

Next factor that can affect the performance of AIS is the quality of information. Information quality is the level at which data that has been processed by an information system has meaning for its users, which can be in the form of facts and a useful value (Narmadi, 2014). A system's success in producing quality information is largely determined by the user's technical mastery. The results of Rusmiati (2012) shows that the quality of information has a positive effect on the performance of accounting information systems. If the information produced is not of high quality, it will have a negative effect on user satisfaction.

The accounting information system as a tool to measure the performance of services provided by local governments through the sub-district as the spearhead of service, especially in the Denpasar city village area. Based on the background of the problem, this research was conducted to determine user involvement in the development of AIS, personal technical skills, user communication, organizational size and information quality, on the performance of accounting information systems at Kelurahan Offices in Denpasar City. Denpasar City itself is the first winner of smart city in big city category, based on an assessment made by Kompas with the title Smart City Index Indonesia (IKCI) 2018. There are three stages by the City of Denpasar in achieving the first rank of smart city, namely stage I of ICT development, phase II of community development and the presence of PRO Denpasar,

stage III of the innovation-oriented smart city. This shows that the development of information and communication technology systems in the city of Denpasar is an interesting thing to study further.

Theory of Acceptance Model (TAM)

Theory of Acceptance Model (TAM) is an information systems theory that contains a model of individual attitudes to accept and use technology. TAM theory was adopted from TRA (Theory of Reasoned Action), as a theory that explains a person's perception of something determines that person's attitude and behavior (Davis, 1989). This theory explains that there are two factors that influence personal behavior to accept and use technology. The two factors are usefulness and ease of use (Surendran, 2012). Convenience and ease of operating an information system is an important factor in the success of an information system within an organization or company. With the creation of convenience in using the information system, it can minimize the occurrence of errors for employees in inputting data into the information system and will create a comfortable work environment. A comfortable work environment can improve the performance of information users in inputting data into information systems, so as to create a good or effective information system (Davis, 1989). The accounting information system as a tool to measure the performance of services provided by local governments does not always run smoothly, especially in the Denpasar City area. The process of developing an accounting information system centrally without involving users and the differences in user abilities so that these factors can affect the performance of the accounting information system in the Denpasar City Office.

The Effect of User Involvement in AIS Development on AIS Performance

User involvement is a system development process followed by the participation of human resources in the agency on developing the system. The opportunity given to users of accounting information systems to become participant, so that it will be their responsibility. From these responsibilities it will improve the performance of accounting information systems (Antari et al., 2015). User involvement is more emphasized in the design and development of accounting information systems. In TAM theory which was developed from psychological theory, it explains one of the behavior of technology users, namely the attitude towards user activities in showing personal intervention as real users in the development of information systems, starting from planning, developing, and implementing AIS where user involvement will cause the higher level of personal satisfaction and the higher performance of AIS. The results of research from Insani (2017), Suhendra and Wahyono (2017), Hutama (2017), Rivaningrum (2015), Santa (2014), and Purnami (2018) state that user involvement in the development of AIS has a positive effect on the performance of accounting information systems. Based on the theoretical basis and a review of the results of previous research, the first hypothesis in this study is:

H₁: User involvement in AIS development has a positive effect on AIS performance.

The Effect of Personal Technical Skills on AIS Performance

Personal technical skills is a person's ability to operate a system in processing data into precise, accurate, quality and trustworthy information for its users (Suartika and Widhiyani, 2017). Based on the TAM theory which was developed from psychological theory, it explains one of the behavior of computer users, which is based on the user's intention in using information systems which aims to explain a person's abilities and conclude about the level of difficulty of the system used, where the technical ability of a good user will encourage users to improve AIS performance. Research results from Insani (2017), Suhendra and Wahyono (2017), Hutama (2017), Daryani (2013), and Irawati (2013) state that the ability of personal techniques has a positive effect on the performance of accounting information systems. Based on the theoretical basis and studies of previous research, the second hypothesis in this study is:

H₂: Personal technical skills has a positive effect on AIS performance

The Effect of User Communication on AIS Performance

User communication can be seen during development and implementation. Widyantari (2014) argues that the higher the communication of information system users, the higher the AIS performance will be. Based on the TAM theory which was developed from psychological theory, it explains one of the behavior of computer users, namely attitude in transferring meaning or information from one person (sender) to another (recipient) which demands understanding of the meaning or information received in order to achieve effective communication and then the performance of AIS will increase. The results of research from Purnami (2018) state that AIS user communication has a positive effect on the performance of accounting information systems. Based on the theoretical basis and studies of previous research, the fourth hypothesis in this study is:

H₃ : User communication has a positive effect on the AIS performance

The Effect of Organizational Size on AIS Performance

Organizational size is often used to determine the size of the organization, such as number of employees, sales volume, and premium income. According to Arifianto (2018), organizational size is a size or scale of a company which can later group companies into several groups where grouping can be done based on certain characteristics. Organizations make changes through the environment that surrounds them (Imana, 2017). The results of research by Fatmawati, et al (2017), and Imana (2017) state that organizational size has a positive effect on the performance of accounting information systems. Rusdi and Megawati (2014) states that organizational size has a positive and significant effect on the performance of accounting information systems.

H₄: Organizational size has a positive effect on AIS performance

The Effect of Information Quality on AIS Performance

Narmadi (2014) reveals that information quality is the level of which data that has been processed by an information system has meaning for its users, which can be in the form of information and a useful value. Information systems that are able to produce timely, accurate, and relevant information and meet other criteria and measures of information quality, will have an impact on user satisfaction (Rusmiati, 2012). Sudarsono (2015) states that the quality of information has an effect on user satisfaction in the AIS application program package. This is in accordance with the opinion of Giantoro (2014) which states that the quality of the AIS has a positive effect on the performance of the accounting information system.

H₅: Information quality has a positive effect on AIS performance

RESEARCH METHODS

This research conducted at the Denpasar City Village Office. The population in this study were all employees at the village office. The sampling technique is purposive sampling, where employees who use AIS at urban village offices throughout Denpasar were 64 people. Data analysis used multiple linear regression analysis.

AIS performance is an assessment of the AIS implementation on providing efficient and accurate accounting information (financial and management) in accordance with the company's objectives. The indicators used to measure AIS performance in this study were modified from Rudiana(2018), namely up-to-date information, an easy-to-understand system, producing accurate information, fast information increasing job satisfaction and effective and efficient information.

User involvement in the development of information systems is a user activity that shows how big the level of respondent involvement in the accounting information system development process (Rusmiati, 2012). The indicators used to measure user involvement in AIS development in this study were modified from Juliantari (2019), namely the level of participation in system development, level of influence in system development, level of knowledge in system development, level of understanding in system development, level of participation in system maintenance and development.

The ability of good personal accounting techniques will encourage users to use accounting information systems so that information system performance will be higher. Personal technical skills is something that cannot be separated from the application of technology, besides that human

existence plays an important role in the application of technology (Putri and Dharmadiaksa, 2015). The indicators used to measure the personal technical skill in this study were modified from research by Harlis (2015), namely general abilities and specialist abilities.

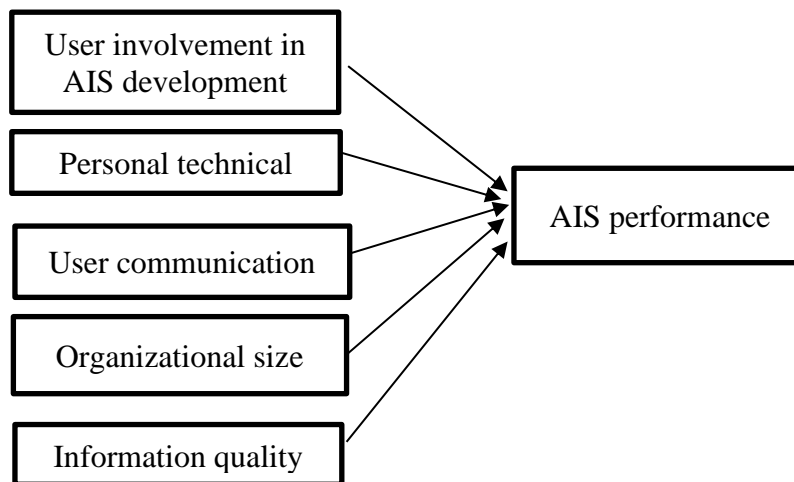
Communication support in developing information systems and organizing information systems within the company will increase the user's desire to use existing information systems and feel satisfied in using the system (Harlis, 2015). The indicators used to measure the user communication in this study were modified from Putra (2018), namely the development of an easy-to-understand information system, the development of a system sensitive to user needs, the level of communicative system development, the level of development considering information from other parties and the development of information systems responding to messages. and reports quickly and precisely.

Organizational size is one of the organizational characteristics. The larger the size of the company, supported by greater resources, will produce a better information system so that users will feel more satisfied on using the existing information system. The indicators used to measure organizational size in this study were modified from Putra (2018), namely the number of equipment used in system development, the conflict link between information system users, available support facilities and the number of staff will improve the information system learning process if the system newly launched.

The quality of the accounting information system is a collection of resources such as humans and equipment designed to convert quality financial data and other data into information which will be communicated to decision makers (Rusmini, 2012). The indicators used to measure the information quality in this study were modified from Rukmiyati and Budiarta (2016), namely timely, neutral, consistent, complete, and relevant. All of variables measurement using a 4-point Likert scale, namely strongly disagree (STS) has a score of 1, disagree (TS) has a score of 2, agree (S) has a score of 3, and strongly agree (SS) has a score of 4.

The following is the research model used:

Figure 1.
Research Model



Based on the research model, this study uses multiple linear analysis shown by the following equation.

$$\text{AIS Performance} = \alpha + \beta_1\text{UI} + \beta_2\text{PTS} + \beta_3\text{UC} + \beta_4\text{SIZE} + \beta_5\text{IQ} + e \dots \dots \dots (1)$$

RESEARCH RESULTS AND DISCUSSION

Instrument Test

Based on the results of the validity test, it shows that the correlation coefficient value for each question item is greater than 0.3, this indicates that all the questions in this study have met the validity requirements or can be said to be valid and feasible to be used as research measuring tools and can be included in the research. further analysis. Based on the results of the reliability tests carried out, all

research instruments were declared reliable because each variable had a Cronbach's Alpha value greater than 0.7.

Classic assumption test

Referring to the normality test using the One Sample Kolmogrov-Smirnov, it shows that the normality value of the researcher's significance is 0.087, which means $0.087 > 0.05$, thus indicating that the model in this study has a normal distribution of data. Referring to the Multicollinearity test that the tolerance value of all these variables is more than 0.1, while the VIF value of each variable is less than 10, it can be concluded that the regression equation model does not occur multicollinearity and can be used in this study. Referring to the heteroscedasticity test, the significance value of all independent variables is more than 0.05, thus it can be concluded that the variables used do not have heteroscedasticity symptoms.

Table 1
Multiple Linear Regression Analysis Test Results

Variables	Regression Coefficient	t-value	Sig	Note
(Constant)	1,389	1,149	0,255	
UI	0,240	2,345	0,023	Accepted
PTS	0,003	0,048	0,962	Rejected
UC	0,395	4,023	0,000	Accepted
SIZE	-0,061	-0,670	0,506	Rejected
IQ	0,331	3,396	0,001	Accepted
<i>Adj R²</i>	0,750			
<i>F-Value</i>		36,363	0,000	

Source: Data analysis, (2021)

The results of the multiple linear regression test obtained the following regression equation:

$$\text{AIS Performance} = 1.389 + 0.240 \text{ UI} + 0.003 \text{ PTS} + 0.395 \text{ UC} - 0.061 \text{ SIZE} + 0.331 \text{ IQ}$$

Coefficient of Determination Test

The test results show that the coefficient of determination of Adjusted R is 0.750 or 75 percent of variations in AIS performance, can be explained by user involvement in AIS development, personal technical skills, user communication, organizational size, information quality and the remaining 25 percent is explained by other factors not included in this research model.

F test

Based on the test results, it can be seen that this equation model has a significance value of 0.000, which is smaller than 0.05 and an F value of 36.363. So it can be said that user involvement in the development of AIS, personal technical ability, user communication, organizational size, information quality simultaneously affect AIS performance.

t test

Based on Table 1, the results of the t-test on each variable are as follows:

- 1) The user involvement variable in the development of AIS (UI) has a t-value of 2.345 with a significance value of $0.023 < 0.05$ and a regression coefficient of 0.240 which is positive. This shows that user involvement in the development of AIS has a positive effect on AIS performance, so H_1 is accepted.
- 2) The personal technical skill (UC) variable has a t-value of 0.048 with a significance value of 0.962, which means it is greater than 0.05. This shows that personal technical skill has no effect on AIS performance, so H_2 is rejected.
- 3) User communication variable (UC) has a t value of 4.023 with a significance value of $0.000 < 0.05$ and a regression coefficient of 0.395 which is positive. This shows that user communication has a positive effect on AIS performance, so H_3 is accepted.
- 4) The organizational size variable (SIZE) has a t value of -0.670 with a significance value of 0.506 which means it is greater than 0.05. This shows that the size of the organization has no effect on the performance of AIS, so H_4 is rejected.

5) The information quality variable (IQ) has a t-value of 3.396 with a significance value of $0.001 < 0.05$ and a regression coefficient of 0.331 which is positive. This shows that the quality of information has a positive effect on the performance of AIS, so H_5 is accepted.

The Effect of User Involvement in SIA Development on SIA Performance

The first hypothesis (H_1) states that user involvement in AIS development has a positive effect on AIS performance. The results of this study indicate that user involvement in the development of AIS has a positive effect on AIS performance, so H_1 is accepted. User involvement in the development of information systems is more emphasized on what steps are taken to support and direct their contribution, while what is meant by user support for the design and development of accounting information systems is related to the direction carried out by users when the information system is operated, one of which is by use computers effectively. The process of developing an information system that involves users will increase the desire to use an accounting information system. Because the higher usage of the system by users will improve the performance of accounting information systems. These results are also consistent with Antari et al.(2015) and Arya & Suardikha (2016) which states that user involvement in the development of AIS has an effect on the AIS performance.

The Effect of Personal Technical Skill on AIS Performance

The third hypothesis (H_3) states that personal technical skill has a positive effect on AIS performance. The results of this study indicate that the ability of personal engineering has no effect on the AIS performance, so H_2 is rejected. Personal technical skill in this study did not affect the performance of SIA, possibly due to the implementation of the system used in the “Kelurahan” which is simple and can be adapted by users. Personal technical skills in information systems are measured using the general and specialist skills possessed by AIS users. This personal technical ability does not affect the performance of SIA at Kelurahan offices throughout Denpasar, possibly because the implementation of the system used is quite easy, so no specialist skills are needed. These results are also consistent with Prabowo et al. (2014) which states that personal technical ability has no effect on AIS performance.

The Effect of User Communication on AIS Performance

The third hypothesis (H_3) states that user communication has a positive effect on AIS performance. The results of this study indicate that user communication has a positive effect on AIS performance, so H_3 is accepted. Communication between parties must be established effectively to obtain a quality system, user acceptance and satisfaction with the system. The better communication that is established, the higher the performance of the accounting information system, the higher the quality of the resulting system. This shows how user communication in the process of organizing information systems in agencies will increase the user's desire to use existing information systems and feel satisfied in using the system. These results are also consistent with Widyantari (2014) and Wulandari (2012) which states that communication between parties affects the performance of AIS.

The Effect of Organizational Size on AIS Performance

The third hypothesis (H_4) states that organizational size has a positive effect on AIS performance. The results of this study indicate that the size of the organization has no effect on the performance of AIS, so H_4 is rejected. The size of the organization in this study has no effect on the performance of the AIS, probably due to the availability of adequate infrastructure to carry out agency activities very well. In general, large organizations are able to provide funding and provide manpower and there is adequate infrastructure to carry out agency activities very well. Organizational size is a size or scale of a company which can later group companies into several groups that can be done based on certain characteristics. This shows that the information system at the agency is already good, the size of the organization will not affect the operation of the information system performance. These results are also consistent with Harlis (2015), Utama and Sadha (2014), Nopriani (2017) which states that organizational size has no effect on AIS performance.

The Effect of Information Quality on AIS Performance

The fifth hypothesis (H₅) shows that organizational size has a positive effect on AIS performance. The results of this study indicate that organizational size has a positive effect on AIS performance, so H₅ is accepted. The quality of accurate and relevant information will further increase user needs and the intensity of using the accounting system and user needs. This shows that a system's success in producing quality information is largely determined by the user's technical mastery. A data that has been processed by an information system becomes meaningful to its users, an information system that is able to produce timely, accurate, and relevant information and meets other criteria, able to measures of information quality, will have an impact on user satisfaction. These results are also consistent with Rusmiati (2012) which states that the quality of information affects the performance of AIS.

CONCLUSION

Based on the results of the analysis and research that has been done, the conclusion is that user involvement in the development of AIS, user communication and information quality have a positive effect on AIS performance. Meanwhile, personal technical skill and organizational size have no effect on AIS performance. After conducting the analysis and discussion, this research cannot be separated from the limitations, due to the inaccurate time of distributing the questionnaire, so that there are several AIS users who are preparing files for competitions in urban villages throughout Denpasar, causing the data collected to be less than optimal. This led to the emergence of answers from respondents who were incomplete. This study is limited to 5 variables used to test the performance of accounting information systems which consist of user involvement in AIS development, personal technical skills, user communication, organizational size and information quality. For further research, it is expected to expand the scope of the population not only in Kelurahan Offices in Denpasar City but at Village Offices throughout the Province of Bali, to produce a wider range of questionnaire answers. It is necessary to add an interview method, to reduce the possibility of respondents to answer non-objectively in filling out the questionnaire.

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