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The Impact of Information Technology Sophistication, Management Participation, and Accounting Information Systems on Employee Performance

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Abstrak

Penelitian ini menyelidiki dampak kecanggihan teknologi informasi, partisipasi manajemen, dan sistem informasi akuntansi terhadap kinerja karyawan di PT Bank di Medan. Menggunakan pendekatan kuantitatif, penelitian ini berfokus pada pengujian teoritis dengan mengukur variabel penelitian dan menganalisis data menggunakan metode statistik. Analisis data dilakukan menggunakan SPSS versi 20, termasuk uji validitas, reliabilitas, normalitas, multikolinearitas, heteroskedastisitas, uji t, uji F, dan uji R^2. Hasil penelitian menunjukkan bahwa kecanggihan teknologi informasi tidak berpengaruh signifikan terhadap kinerja karyawan di PT Bank di Medan. Demikian pula, partisipasi manajemen tidak memiliki efek substansial pada kinerja karyawan. Namun, sistem informasi akuntansi berdampak signifikan pada kinerja karyawan. Nilai R^2 sebesar 20,5% menunjukkan bahwa variabel independen menyediakan informasi yang signifikan untuk memprediksi variabel dependen, sementara 69,5% sisanya disebabkan oleh faktor lain yang tidak termasuk dalam penelitian ini.

Kata Kunci: Kecanggihan Teknologi Informasi; Partisipasi Manajemen; Sistem Informasi Akuntansi.

Abstract

This study investigates the impact of information technology sophistication, management participation, and accounting information systems on employee performance at PT Bank in Medan. Utilizing a quantitative approach, the research focuses on theoretical testing by quantifying research variables and analyzing the data with statistical methods. Data analysis is conducted using SPSS version 20, which includes validity, reliability, normality, multicollinearity, heteroscedasticity, t-tests, F-tests, and R^2 tests. The findings reveal that information technology sophistication does not significantly influence employee performance at PT Bank in Medan. Similarly, management participation does not have a substantial effect on employee performance. However, accounting information systems do significantly impact employee performance. The results show an R Square value of 20.5%, suggesting that 20.5% of the variance in employee performance can be attributed to information technology sophistication, management participation, and accounting information systems, while the remaining 69.5% is due to other factors not included in this study.

Keyword: Sophistication of Information Technology; Management Participation; Accounting Information Systems.

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1. Introduction

A company must compete in a competition to build its advantages so that it can survive for an extended period (Hardieka, 2018). Companies fight competition between companies by managing and demonstrating the quality of their personnel (Hanifah *et al.*, 2023). The company's most important asset is human resources because to achieve the goals of the company or organization, a driving force is needed that determines the effectiveness and efficiency of using or utilizing other resources (Hayati & Yulianto, 2021). Thanks to the company's significant capital, advanced equipment and technology, a good and structured work system, and a supportive workspace, achieving its goals without high-quality personnel is not easy. According to him, employees are the only assets that control skills, abilities, thinking, emotions, work, drives, and expectations, where everything needs to be developed to improve quality and contribute more to the achievement of a company or organization's performance (Muzakki *et al.*, 2018).

In the current era of globalization, many business models have emerged that are very popular among business people and supported by information technology, including service, wholesale, retail, and manufacturing business models. Manufacturing companies are proliferating in Indonesia's development, especially in Indonesia (Apriyanto, 2020). This can be seen from the number of companies that use this business model. Jakarta, CNN Indonesia (2016) noted that in 2015, the output of large and medium-scale manufacturing industries increased to 4.57 percent, slightly higher than in 2014. With more and more companies engaged in this field, competition is increasing. The number of companies involved in this field is also growing. With this competition, companies compete to be the best while increasing their profits. Many factors can contribute to the development of a company, one of which is employees. Employees are part of the company that helps it achieve its goals (Retnowati *et al.*, 2023). Employee evaluations are shown based on their performance, and performance evaluations are carried out by top management. If the work performance of each employee is good, the company will more easily achieve its goals (Yusman *et al.*, 2024).

Information technology makes it easier for the community to carry out various activities in organizations and businesses (Sanjaya *et al.*, 2020). In the business world, one of the information needed by companies is accounting information. Accounting information plays a role in helping the performance of organizations or companies in managing finances for management decision-making (Hakim & Sutrisno, 2023). The sophistication of technology that is increasingly developing and evolving has transformed manual accounting information into an accounting information system (Rahayu, 2021). An accounting information system is a component and element of an organization that provides information to users with the processing of financial events. Accounting information systems are needed because they allow the easy and precise retrieval of accounting information (Setiawan, 2017). This is undoubtedly very helpful for the performance of the organization or individual employees who use it.

Human resources are one of the critical roles in the success of an organization (Fazrin *et al.*, 2022). The achievement of points targeted by the company requires good human resource management. Important roles can affect work performance, including communication and work environment (Alfiyanto *et al.*, 2021; Manuain, 2022). Good performance by an employee or employees can also help the company achieve success or expected goals. Employee performance includes the quantity and quality of output and job skills. Every organization or company wants and requires all employees to work well to advance a competitive organization (Fauzi *et al.*, 2022).

Activities produced by human resources are seen as determining factors for the success or failure of company goals (Ningrum *et al.*, 2020). Employee performance is a continuous process in which employees work to achieve high results (Winarsih &. According to Anggrain, performance results from individual work qualitatively and quantitatively, whether personal or group activities in the organization. The work results are based on the company's achievement standards, while the quantity related to the amount of work done by employees is called quality. Everyone who works for the company must improve their performance to achieve company goals.

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The technological era is an era that changes the way people think, develop their creative ideas, and begin to make many discoveries, one of which is information technology. This discovery has helped people obtain various sources of information, ranging from print media, electronic media, and communication. Until now, the internet has removed communication barriers between communities and countries. With the loss of the information wall, the amount of information that companies need is a system that processes the information, namely the information system. An accounting information system is a subsystem of the Management Information System (MIS) that provides financial information as well as other information obtained during the routine process of accounting transactions (Ali *et al*., 2022; Saputra & Mahaputra, 2022). Accounting information systems are systems that carry out various functions to generate relevant information, including recording financial data, processing and analyzing this data, and presenting quantitative information in the form of financial statements (Riyadi, 2020). Information technology consists of hardware and software designed to convert data into valuable information. Information technology has a primary function in business, namely information processing. There are five categories of information processing tasks: capturing, conveying, creating, storing, and communicating (Fauzi *et al*., 2022).

Utilizing information systems can enhance a company's competitiveness, ensuring they remain relevant in their environment (Kustono, 2011). The effectiveness of accounting information systems can gauge the competitive advantage a company can achieve. Enhancing the effectiveness of these systems requires active management participation in their implementation and development. Accounting information systems are crucial for improving organizational efficiency and supporting competitiveness by delivering financial and accounting information to management (Alsarayreh *et al*., 2011). Quality information is a key advantage for a company. A system is effective if it can generate acceptable information that meets expectations in a timely, accurate, and reliable manner.

An accounting information system is a framework responsible for collecting, recording, storing, and processing data to generate information crucial for decision-making. It comprises several components including people, procedures, instructions, data, software, information technology infrastructure, as well as internal control and security measures. This system executes diverse operations to generate pertinent information, encompassing the recording of economic data, data processing and analysis, and the presentation of quantitative information through financial statements. Presently, companies are progressively shifting from manual systems to computer-based Accounting Information Systems (AIS).

The application of the Accounting Information System can be summed up as follows: (1) To provide fast accounting information, (2) To produce efficient accounting information, (3) To produce accounting information that can be trusted for reliability, (4) To provide accounting information that is useful for planning. Good use of information technology will significantly affect the success of individual employees. The benefits provided by the use of information technology are the speed and processing of information. Information technology will help substantially accelerate the processing of transaction data and the display of financial statements so that they can be presented promptly.

Management involvement is the involvement of top officials in efforts to improve the quality of their organization. Their involvement includes forming and serving on quality committees, creating quality policies and objectives, communicating those goals to lower levels of the organization, and providing resources and training as needed. At lower levels, achieve goals, participate in quality improvement teams, review the development of the entire organization, highlight those who perform well, and improve the current reward system to reflect the importance of meeting quality targets (Candra, 2018). Performance can also be evaluated based on the achievement of organizational, corporate, or unit goals. Sometimes, management does not consider it essential. Often, managers do not know how bad their performance is, causing the company or agency to experience a significant crisis. Better performance can mean better effectiveness, efficiency, or quality of tasks assigned to individuals within a company or organization. Based on the explanation of performance, performance is essential in business, organization, or community. Performance is good when organizational goals are achieved (Hamta & Putri, 2019).

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Employee performance refers to the proficiency of employees in executing specific skills. It holds significance as it gauges the extent to which employees fulfill their assigned responsibilities. Hence, clear and measurable criteria, established collaboratively, are essential as a reference point. Etymologically, "performance" stems from the word "performance." (Saputra & M Ridho Mahaputra, 2022). The term "performance" originates from the word "to perform," encompassing four key inputs: (1) executing, (2) completing or managing something, (3) fulfilling a duty, and (4) meeting expectations. From these inputs, performance can be interpreted as the execution of tasks and the enhancement of work through fulfilling responsibilities, aiming to attain anticipated outcomes. This definition underscores the importance of the process, wherein continuous improvements are made during task execution to optimize work results or performance (Nandasari & Ramlah, 2019).

Good employee performance is the hope of every company to increase economic growth regional development in all fields, and strive to improve people's living standards. To guide the research, the researcher decided to conduct research at PT Bank. As a company that aims to encourage regional development and economic growth to improve the community's standard of living, PT Bank strives to enhance the quality of service balanced with the skills and knowledge of employees in their respective jobs. If employees have enough skills and expertise, they can produce good results.

2. Research Methods

This study adopts a quantitative approach that focuses on theoretical validation through numerical measurement of research variables and the application of statistical procedures for data analysis. The data analysis method uses SPSS statistics software version 20, which includes various tests to ensure the accuracy and reliability of the data. The validity test is carried out to ensure that the measurement instrument actually measures what should be measured. This validity test uses a correlation between question items with a total variable score. Furthermore, the reliability test was carried out to assess the consistency of the measurement results. Reliability is measured using the Alpha Cronbach coefficient, where the value above 0.6 is considered reliable.

The normality test is used to test whether the data is normally distributed, which is an important assumption in parametric statistical analysis. This is done by looking at the P-plot graph and Kolmogorov-Smirnov test. Multicollinearity test is carried out to ensure the absence of high correlation between independent variables, which can cause distortion in regression results. This is tested using Variance Inflation Factor (VIF) and tolerance. Heteroscedasticity test is used to test whether the variance of constant residuals in the entire range of independent variable values. This test is done by looking at the scatter plot between the residual and the prediction value.

Multiple linear regression analysis is used to test hypotheses regarding the effect of independent variables on the dependent variable. The T test results are used to assess the significance of individual independent variables, while the F test is used to assess the overall significance of the regression model. Finally, the coefficient of determination (R^2) is used to determine how much the independent variable can explain the variability in the dependent variable. A high R^2 value shows that the model has good prediction capabilities.

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3. Results and Discussion

3.1 Results

3.1.1 Respondent Distribution

Table 1. Distributors Responden

Gender	Education	Period of Service
Males were 65.7% and females at 45.7%.	The level of education is SMA / SMK 19.9%, diploma 15.9%, pre-graduate 8.9%, Bachelor 74.7%.	Based on the working period of the 2-year < category, which is 6 people or 67.8%, the 3-7 years category is 15 people or 27.5%, and the 6-year > category work period is 37 people or 69.8%.

3.1.2 Validity Test and Reliability Test

The validity test outcomes in this research yielded a calculated r-value greater than the r-table value (0.3686). Thus, it is inferred that all statement items regarding information technology sophistication, management participation, and accounting information systems are valid. Reliability testing assesses the consistency of an indicator questionnaire for variables or constructs. A research instrument is deemed reliable if the alpha coefficient (Cronbach's Alpha) exceeds 0.6. Based on reliability tests, variables of information technology sophistication, management participation, and accounting information systems have an alpha reliability coefficient of ≥ 0.6 with a variable declared reliable.

3.1.3 Classical Assumption Test

1) Normality Test

If the data spreads around the diagonal line, it will follow where the diagonal line is going. Thus, the regression model satisfies normality.

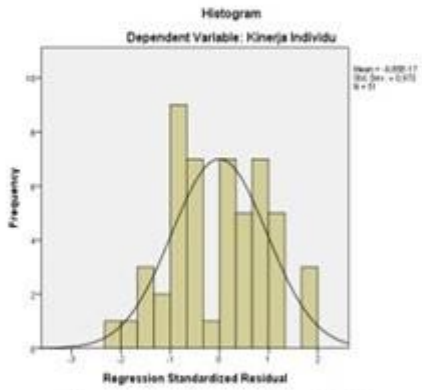

Figure 1. Distribution Curve Drawing

Based on the figure above, the standard distribution curve is seen from the shape of the curve, which resembles a bell image.

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2) Multicollinearity Test

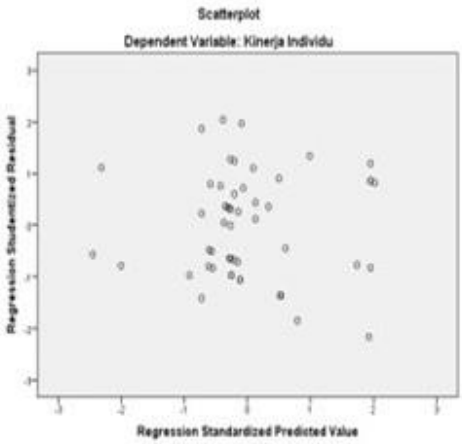

Figure 2. Multicollinearity Test

Based on the multicollinearity test results, the information technology sophistication variable (X1) value is 0.416, and VIF is 3.283. The variable toll value of management participation (X2) is 0.419, and VIF is 2.386. The accounting information system (X3) is 0.687, and VIF is 1.787, so the conclusion can be drawn that there is no multicollinearity between independent variables. The basis for decision-making for heterokedacity tests is that if the plot graph shows a pattern of wavy dots and then narrowed, it can be concluded that heterokedacity has occurred.

3) Multiple Linear Regression Test
This test is performed to prove the hypothesis of the partial effect of the independent variable on the dependent variable. Here are the results of the t-test in this study:

Table 2. Test Results t

Model	Standa raised Coeffic clients	Unstanda Coefficien ts		T	Sig
	Beta	Std. Err or	B		
(Constant)		6,119	34,171	7,591	000
Advanced Information Technology	-,081	2,256	4,079	2,418	0,769
Management Participation	2,043	3,360	3,055	2,224	0,842
Accounting Information System	3,575	4,238	4,593	2,754	0,009

Based on the data analysis and t-test hypothesis testing presented in the table, the information technology sophistication variable yielded a significant value of 0.769, which is greater than 0.05. Therefore, Hypothesis 1 is rejected, indicating that information technology sophistication does not impact employee performance significantly. Similarly, the management participation variable obtained a significant value of 0.842, also greater than 0.05, leading to the rejection of Hypothesis 2, suggesting that management participation does not significantly influence employee performance. However, the accounting information system variable attained a significant value of 0.009, which is less than 0.05. Consequently, the corresponding hypothesis is accepted. Thus, it can be concluded that the technical proficiency of accounting information system users has a significant effect on employee performance.

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4) Test f

Table 3. Test Results f
ANOVA[a]

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regressi on	129,796	4	49,989	5,000	014_b
Residual	478,825	48	9,986		
Total	599,520	60			

Regarding the results of the F-test conducted by the author, as shown in the table above, the significance value is 0.014, which is less than 0.05. Therefore, H0 is rejected, and Ha is accepted. This implies that the sophistication of information technology, management participation, and accounting information systems collectively have a significant effect on employee performance.

5) Test Coefficient of Determination (R2)

The coefficient of determination (R2) quantifies the proportion of the variance in the dependent variable that is predictable from the independent variable(s). The value of R2 ranges from 0 to 1. A significant R2 indicates that the independent variable(s) can provide valuable information for predicting the dependent variable. The R2 test results obtained using SPSS version 20 are as follows: [Please provide the specific values or information regarding the R2 test results for further analysis or interpretation.]

Table 4. R2 Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
A	1,451[a]	1,214	2,164	3,258

It seems there might be a misunderstanding regarding the interpretation of the coefficient of determination (R2). The R2 value should not exceed 1, as it represents the proportion of the variance in the dependent variable that can be explained by the independent variable(s). Typically, R2 values are expressed as percentages, ranging from 0% to 100%. If the R2 value is 1.214, it indicates some potential issues with the calculation or interpretation. It's likely that there was an error in the analysis or reporting of the results. In most cases, an R2 value greater than 1 would be considered invalid. For example, if the R2 value were reported as 20.5%, it would mean that approximately 20.5% of the variance in employee performance can be explained by the combined influence of information technology sophistication, management participation, and accounting information systems. The remaining 79.5% of the variance would be attributed to other factors not included in the analysis. It's important to double-check the calculations and ensure the accuracy of the reported results to draw valid conclusions from the data analysis.

This suggests that with sufficient sophistication in information technology, along with active management participation and effective utilization of Accounting Information Systems, there can be a positive impact on employee performance. The sophistication of information technology refers to its nature, complexity, and the interconnectedness with management within an organization. This understanding is supported by findings from previous research (Agustina, 2020). Indeed, the correlation between the sophistication of information technology and accounting information systems can be elucidated by considering that a well-sophisticated system aids companies in swiftly and accurately generating information, facilitating effective decision-making processes. Moreover, information technology serves as a tool to enhance employee performance, further highlighting the interconnectedness and significance of these systems within organizational contexts.

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3.2 Discussion

The distribution of respondents based on sex shows that 65.7% of respondents are male and 45.7% of women. In terms of education, the majority of respondents have a bachelor's degree (74.7%), followed by SMA/SMK (19.9%), Diploma (15.9%), and Pre-Sargraduate (8.9%). Based on the work period, most respondents have a working period of more than 6 years (69.8%), while 27.5%are in the 3-7 years category, and only 6 people (67.8%) have a work period of less than 2 year.

Validity and reliability tests show that all statement items regarding the sophistication of information technology, management participation, and valid accounting information systems, with R-count value are greater than R-tabel (0.3686). The research instrument was also declared reliable with the coefficient of Alpha Cronbach $\geqslant$ 0.6, showing good consistency.

The classic assumption test begins with a normality test that shows that data is spread around the diagonal line, meeting the normality assumptions. Multicollinearity test shows that there is no multicollinearity between independent variables, with VIF values below 10 and tolerance of more than 0.1. Heteroscedasticity test shows unclear patterns on the graph plot, indicating the absence of heteroscedasticity problems.

Multiple linear regression analysis is used to test the partial effect of independent variables on the dependent variable. The t test results show that the sophistication of information technology (p = 0.769) and management participation (p = 0.842) have no significant effect on employee performance, while the accounting information system has a significant influence (p = 0.009).

Test F revealed that overall, the sophistication of information technology, management participation, and accounting information systems have a significant influence on employee performance (p = 0.014). The coefficient of determination (R^2) shows that 20.5% of employee performance variability can be explained by the independent variables studied, while the remaining 79.5% is caused by other factors that are not included in this study.

These results indicate that although the sophistication of information technology and management participation does not make a significant contribution to employee performance, the use of effective accounting information systems can significantly improve performance. This discovery is in line with previous research which shows that sophisticated information systems can accelerate decision making and improve operational efficiency (Alsarayreh *et al.*, 2011). Kustono (2011) also states that user expertise in information systems has an important influence on the performance of information systems, which in turn have an impact on individual performance. In addition, Hamta & Putri (2019) found that management participation in the implementation of accounting information system can increase the effectiveness of the system. This research supports the view that the proper adoption and use of the accounting information system is a key factor in improving employee performance. Therefore, it is important for the organization to optimize the use of accounting information systems to achieve better employee performance and support organizational goals.

4. Conclusion

Based on the results obtained from the study conducted at PT Bank in Medan, several conclusions can be drawn: 1) The sophistication of information technology does not have a significant effect on employee performance at PT Bank in Medan; 2) Management participation does not significantly impact employee performance at PT Bank in Medan; 3) However, the accounting information system significantly influences employee performance at PT Bank in Medan. Additionally, the coefficient of determination (R2) value of 1.214 indicates potential issues with the calculation or interpretation. An R2 value greater than 1 is not valid. If expressed as a percentage, such as 20.5%, it suggests that approximately 20.5% of the variance in employee performance can be explained by the combined influence of information technology sophistication, management

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participation, and accounting information systems. The remaining 69.9% is attributed to other variables not included in the analysis.

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