EFFECT OF ACCOUNTING INFORMATION SYSTEM EFFECTIVENESS, INFORMATION TECHNOLOGY UTILIZATION AND TASK Fit ON PERFORMANCE WITH WORK SATISFACTION AS MODERATING VARIABLES IN THE EDUCATION OFFICE OF NORTH SUMATERA PROVINCE

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Abstract: This study aims to obtain empirical evidence about the Effect of Accounting Information Systems Effectiveness, Information Technology Utilization, Task Fit on Employee Performance with Job Satisfaction as Moderation Variables. Sampling using a census. Where the total population is a sample of employees who use accounting information systems and information technology as many as 178 respondents. This research uses Eviews software. The results of this study indicate that Accounting Information Systems Effectiveness and Task Fit have no significant effect on Performance, while Information Technology Utilization has a significant effect on performance, and Job Satisfaction is able to moderate the effect between Accounting Information Systems Effectiveness and Information Technology Utilization on employee performance by strengthening the effect, whereas on Task Fit variable Job Satisfaction moderates by weakening its effect.

Keywords: Accounting Information Systems Effectiveness, Information Technology Utilization, Task Fit, Employee Performance, Job Satisfaction

1. INTRODUCTION

The development of technology-based information systems in the last decade increased rapidly which caused not only an influence on the management of a company, but also had a significant influence on the accounting information systems of government agencies. One of the agencies that uses accounting information systems in carrying out their work is the North Sumatera Provincial Education Office. For government agencies the accounting information system has become a necessity to support employee performance. In this case the employee is the most important element in an organization to determine the success or failure of the organization in achieving its stated goals.

Accounting information systems can be said to be effective if the system is able to produce information that is acceptable and able to meet the expectations of information in a timely, accurate, and reliable manner (Widjajanto, 2001). Accounting information systems are able to provide opportunities for business people to improve efficiency and effectiveness in decision making so as to enable companies to achieve competitive advantage (Edison et al., 2012). Accounting information systems are considered as an important factor in achieving greater performance especially in the decision making process (Al-eqab and Adel, 2013).
The effectiveness of information system technology utilization or implementation within the company can be seen from the way users identify data, access data, and interpret the data (Jumaili, 2005). According to Sajady et al., (2008) the effectiveness of the system is based on its contribution in decision making, the quality of accounting information, performance evaluations, internal controls that facilitate corporate transactions. Information technology becomes a very important part for both individuals and organizations. Improving performance can be done by evaluating the user’s fit of the task with technology to be important meaning related to achieving high employee performance. Problems that often arise when employees do not utilize the technology provided to the maximum in helping the completion of tasks, so technology lacks the right benefits. Therefore, user evaluation is used as a measure of the success of the implementation of the quality of information system services associated with the fit of tasks with technology (Marlinawati and Suaryana, 2013). Task Fit is an adjustment between the need for tasks, individual abilities and technological functions. Task Fit Priority is the interaction between tasks, technology and individuals. The duties, needs and abilities of individuals should be considered in implementing an information system in government. A reliable information system is one way to improve employee performance because an accounting information system is designed to produce financial information that is used by its users in important decision making processes within a company or government. The implementation of a reliable system must be supported by quality human resources so that the system can run as it should (Eny, Kartika, and Siti (2014).

Job satisfaction is basically something that is individual. Each individual has a different level of satisfaction in accordance with the value system that applies to him. The higher the assessment of the activity felt according to individual desires, the higher the satisfaction of the activity. Thus, satisfaction is an evaluation that describes someone’s feelings of being happy or not happy, satisfied or dissatisfied at work. (Rivai, 2008). Employees who are satisfied with their work are happy to do their work and strive to continuously improve their abilities and skills, conversely employees who are dissatisfied with their work tend to see work as boring and boring, so they will do their work carelessly.

The success of a system can be measured by the performance achieved by a person as a whole during a certain period in carrying out the task compared with various possibilities, such as work standards, targets or targets or criteria that have been determined in advance and agreed upon. Employee performance can be defined as ability employees in carrying out certain skills. Employee performance is very necessary, because with this performance will be known how far the ability of employees in carrying out the tasks assigned to him. For this reason, it is necessary to determine clear and measurable criteria and to establish them together as a reference. So that the performance of employees in the company can be optimized, the effectiveness of the information system as a means of facilitating must continue to be developed.

The phenomenon that occurs related to poor employee performance occurs at PT. Jamsostek. Indonesia Audit Agency (BPK) said that PT. Jamsostek (Persero) has
not been effective in providing protection by paying the benefits of the Old Age Insurance (JHT) program. In addition, BPK also found the effectiveness of membership registration in PT. Jamsostek. The BPK has requested that information technology systems that support data reliability must be addressed. Related to the data system, Jamsostek will use an electronic system both for the registration, payment and claim processes to improve customer service (http://www.tempo.co). Other results also stated that 53% of employees were dissatisfied with the application of technology in their company because they considered the technology difficult to use, while the company lacked training for its employees. Even worse, this difficult technology greatly affects the high decline in employee productivity at a company. It will also indirectly have an impact on company performance. (http://lifeblogid.com/Senin, 20 April 2015 / 10.52 WIB). The above phenomenon shows that there are still many employees who are dissatisfied with the current work, one of which is caused by the application of technology that is considered difficult to use so that it has an impact on decreasing employee productivity at the company.

2. LITERATURE REVIEW

Reasoned Action Theory
According to Theory of Reasoned Action, an individual’s performance of a predetermined behavior will be determined by the intention of the action to be carried out with the goal of the behavior being jointly determined by the individual’s attitude and subjective norms. Viewed from an information systems perspective, aspects that are useful for the theory developed by Fishbein and Ajzen, 1975 (in Jogiyanto 2007) lie in the opinion that other factors that influence behavior indirectly are also influenced by affect, social norm, or weight its relative. Therefore, variables such as system design characteristics, user characteristics, task characteristics, the nature of the implementation and development processes, political influence, organizational structure can be categorized as external variables.

2.1 Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) was developed by Davis (1989) by relying on Theory of Reasoned Action (TRA). The relationship between the use of the system and the behavioral goals described in the TAM implies that the employee’s goals for positive action are indirect. The relationship between feelings of usefulness and behavioral goals is based on the idea that in organizing organizations, people form goals towards behavior that is believed to improve performance. This is because improved performance is an instrument for achieving various rewards that lie outside the work itself, such as salary increases and promotions (Vroom, in Goodhue and Thompson, 1995).

2.2 Task Technology Fit (TTF)

Task Technology Fit (TTF) was developed by Goodhue and Thompson (1995). TTF is the level where technology helps employees in carrying out their duties or job duties. TTF is a match between the need for his duties or job titles, individual capabilities and technological functions. TTF priorities are task, technology and individual interactions. Certain types of tasks (for example, the interdependence of tasks with the information needs of several organizational units)
require a variety of definite technological functions (for example, database integration with all company data that can be accessed for all).

2.2 Technology to Performance Chain (TPC)

Technology to Performance Chain (TPC) is a model in which the important role of technology influences performance at the individual level. The core of this model is that for information technology to have a positive impact on employee performance, the technology must be utilized and the technology must be appropriate to the type of work performed.

2.3 Accounting Information Systems Effectiveness

According to Bodnar and Hopwood (2010) accounting information systems are: “An accounting information system is a collection of resources, such as people and equipment, design to transform financial and other data into information”. Effectiveness according to Azhar Susanto (2013) is as follows: “Effectiveness means information must be appropriate and fully support the needs of users in supporting business processes and user tasks and presented in the right time and format, consistent with the previous format so that it is easy to understand.”

The effectiveness of accounting information systems is a collection (integration) of sub-systems/components both physical and non-physical which are interconnected and work together to produce an information that must be appropriate and fully support the needs of users in supporting business processes and tasks presented in a timely manner and easily understood by its users. Information systems can be said to be effective if the system is able to produce information that is acceptable and able to meet the expectations of information in a timely, accurate, and reliable manner (Widjajanto, 2001 in Astuti and Dharmadiaksa, 2014).

Indicators of the effectiveness of accounting information systems consist of: (1) intensity of use, (2) frequency of use. The measurement scale uses 5 Likert scales.

2.4 Information Technology Utilization

According to Baiq and Gururajan (2011) information technology is one of the means to improve company and business performance. The effectiveness of information systems technology utilization within the company can be seen from the way users identify data, access data, and interpret the data (Jumaili, 2005). The utilization of accounting information systems initially uses information technology that requires all employees to carry out activities in accordance with the intended purpose determined. Utilization of information is the use of the output of an information system by the recipient. Research conducted by Ariyanto (2007) the use of appropriate information system technology which is then complemented by users who are experts at using it will be able to improve the performance of the company as well as the individual performance of the individual. Each information characteristic produced by a system is not always the same.

User satisfaction is usually influenced by timely information, accurate information, information according to needs, and relevant information that meets the criteria related to the quality of information system output. The success of a company’s information system depends on how the system is functioned, the ease of the system for its users, and the utilization of the technology used (Goodhue, 1995).

Indicators of the use of information technology consist of: (1) usefulness, (2) user convenience. The measurement scale uses 5 Likert scales.
2.5 Task Fit

A task related to behavior according to Jogiyanto (2008), namely behavioral needs to complete a predetermined goal, through several processes, using the information used (the behavior requirements for accomplishing stated goals, via some process, using given information). According Jogiyanto (2008) task-technology fit is defined as an ideal profile that is formed from a collection of task dependencies that are internally consistent with the elements of technology used which will result in the performance of task implementers. Rahmawati (2008) explains that task fit is related to the extent to which an individual’s ability to use information technology to improve individual performance in carrying out tasks. Task-technology fit in general can be defined as how much a technology helps an individual in carrying out a collection of tasks. Goodhue and Thomson (1995) found a match between the work done and the technology used would direct individuals to achieve better performance.

Indicators of task fit consist of: (1) task and individual characteristics, (2) technology characteristics. The measurement scale uses 5 Likert scales.

2.6 Job Satisfaction

Sijabat (2011) states that job satisfaction is a result of the psychological combination of employees with the work environment and causes employees to feel satisfied with their work. Job satisfaction is defined as an emotional state of feeling comfortable and positive as well as things that are liked or disliked as a result of the employee's perspective on his experience while working and his assessment of the job (Akhigbe et al., 2014). Meanwhile, according to Leite et al., (2014), job satisfaction refers to subjective assessment of employees that illustrates whether the employee's needs have been met or not through the tasks or jobs provided. Job satisfaction is also defined as feeling satisfied with the workplace, the tasks assigned, the environment and conditions that make employees feel their expectations come true (Made & Gede, 2014).

Indicators of job satisfaction consist of: (1) satisfaction with the use of accounting information systems, (2) satisfaction with accessing accounting information systems. The measurement scale uses 5 Likert scales.

2.7 Employee Performance

Performance is an attitude that is shown by each individual as a form of work in accordance with their duties and roles in the organization. Achieving high performance will provide satisfaction for individuals so that individuals can be motivated to always try to achieve high performance in carrying out their work. Understanding performance or achievement is given a limit by Management as a person's success in carrying out a job. Bernard (2001) states that: “Performance is a record of the results produced (produced) for a particular job function or activities over a certain period of time.”

Indicators of employee performance consist of: (1) increased productivity, (2) responsibility. The measurement scale uses 5 Likert scales.

2.8 Hypothesis
Based on the description above and formulation of the problem, then hypothesized as follows:
H1. Accounting information system effectiveness has a positive effect on employee performance in the North Sumatra Province Education Office.
H2. Information technology utilization has a positive effect on employee performance at the North Sumatra Province Education Office.
H3. Task fit has a positive effect on employee performance at the North Sumatra Province Education Office.
H4. Job satisfaction is able to moderate the effect of accounting information system effectiveness on employee performance in the North Sumatra Province Education Office.
H5. Job satisfaction is able to moderate the effect of information technology utilization on employee performance at the North Sumatra Province Education Office.
H6. Job satisfaction able to moderate task fit on employee performance at the North Sumatra Province Education Office.

3. METHODS

This type of research is quantitative descriptive that aims to describe systematically, factually and accurately about the facts and the nature of a particular object or population. The population in this study are employees in the North Sumatra Provincial Education Office who use accounting information systems in carrying out their duties as many as 178 people. The population in this study were accounting information system users who used accounting information systems for 178 respondents.

In an effort to answer the problems in this study, multiple linear regression analysis is used using E-Views software.

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \]
\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 Z + \beta_5 X_2 Z + \beta_6 X_3 Z + e \]

**Information:**
Y: Employee Performance
A: Constants
B_1-B_6: Regression coefficient
X_1: Effectiveness of Accounting Information Systems
X_2: Use of Information Technology
X_3: Task Compliance
Z: Job Satisfaction
X_1Z: Interaction between the Effectiveness of Accounting Information Systems and Job Satisfaction
X_2Z: Interaction between the Use of Information Technology and Job Satisfaction
X_3Z: Interaction between Task Suitability and Job Satisfaction
e: Error Term

4. RESULTS AND DISCUSSION
4.1 RESULT

Before conducting research, researchers first test the questionnaire that will be an instrument in the study. The test was conducted on respondents outside the study sample. Testing the validity and reliability of the questionnaire was carried out using product moment correlation and Cronbach alpha with the provisions of r-value > r-table value then items were considered valid and reliable at a significant level of 95% with provisions α = 0.05% and r-table = 0.147 with N = 178 respondents, degree of freedom (df) = N - 2 = 178 - 2 = 176. And the results of testing that the whole questionnaire items are considered valid and reliable.

The normality test aims to test whether in the regression model, confounding or residual variables are normally distributed. Based on the results of data processing with the eviews7 program, it can be informed about the existence of normality obtained. Residual normality test results showed a p value of 0.443487 > 0.05 which means that the residuals are normally distributed.

Heteroscedasticity test in principle wants to test whether a group has different variances among group members. In this study, the method used to detect heteroscedasticity was carried out by using the pagan godfrey test breusch. The value of p value is indicated by the value of prob. chi-square (4) in obs * r-squared that is equal to 0.7661. Therefore p value 0.7661 > 0.05, which means the regression model is free from heteroscedasticity symptoms.

Multicollinearity is a symptom of independent variables that correlate strongly with each other. To find out the existence of independent variables with strong correlations can be seen by means of the variance inflations factor (VIF) test. The results of data processing with the Eviews program show that the coefficient values of all variables from the VIF test are smaller than 5. Thus, it can be concluded that all variables are asymptomatic with multicollinearity.

Autocorrelation test is used to test whether in the linear regression model there is a correlation between the error of the intruder in the t period and the error of the intruder in the t-1 period (before). In this study, the method used to detect heteroscedasticity was carried out using a breusch-godfrey serial correlation LM test. Prob value. chi-square (91) which is a p-value of God-rey serial correlation LM test, which is equal to 0.0548 > 0.05 so that there is no serial autocorrelation problem.

The purpose of multiple regression analysis is to estimate the change in response to the dependent variable on several independent variables.

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Koefisien</th>
<th>Prob.</th>
<th>Keterangan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Konstanta</td>
<td>8,389</td>
<td>0,000</td>
<td>Observasi (n) 178</td>
</tr>
<tr>
<td>X₁ (Efektivitas Sistem Informasi Akuntansi)</td>
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<td>0,205</td>
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</tr>
<tr>
<td>X₂ (Penggunaan Teknologi Informasi)</td>
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<td></td>
</tr>
<tr>
<td>X₃ (Kesesuaian Tugas)</td>
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<td>0,098</td>
<td></td>
</tr>
<tr>
<td>$R^2 = 0,142$</td>
<td></td>
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<tr>
<td>Prob. F = 0,000</td>
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Based on the results of the estimation model of the employee performance function presented in the Table, the following equation results are obtained:
\[ Y = 7,293 + 0,006X_1Z + 0,005X_2Z - 0,001X_3Z \]

4.2 DISCUSSION

It is known that the effectiveness of the accounting information system has a positive and not significant effect on employee performance, meaning that the higher the effectiveness of the accounting information system, the employee's performance increases. Novita (2011) states that the more effective the accounting information system will make the employee’s performance higher. This shows that hypothesis 1 is accepted which states that the effectiveness of the accounting information system has a positive effect on employee performance.

The results of this study are supported by the research of Astuti and Dharmadiaksa (2014), as well as Indralesmana and Suaryana (2014) showing that the effectiveness of implementing accounting information systems has a positive effect on employee performance. Based on these results shows that the accounting information system provides an opportunity for organizations to improve efficiency and effectiveness in decision making so as to enable companies to gain competitive advantage.

It is known that information technology utilization has a positive and significant effect on employee performance meaning that the higher information technology utilization, then the employee’s performance will increase. Information technology has a positive effect on the activities or activities of employees in carrying out their duties so as to remind employee performance in almost all elements of the organization, such as marketing, personnel, and even top management. This shows that hypothesis 2 is accepted which states that information technology utilization has a positive effect on employee performance.

The results of this study are supported by research by Ismanto (2010) which states that information technology has a positive and significant effect on employee performance. For organizations, information technology is a must to be able to master technically. Technical performance of an information system is capturing, transmitting, storing, retrieving, manipulating, and displaying information to improve the quality needed in the decision making process.

Task fit has a negative and not significant effect on employee performance. Increasing task fit increases employee performance. The results of this study are supported by Artha, Sinarwati and Yuniarta (2016) research where task-technology fit has a negative effect on employee performance, meaning that when task fit is increasing then the employee’s performance will decrease. These results indicate that if the tasks carried out by the information system are not in accordance with established procedures. This shows that hypothesis 3 is rejected which states that task fit has a negative effect on employee performance.

The results of this study contradict the research conducted by Marlinawati and Suaryana (2013) and Tanuwijaya (2013) who found that task fit had a positive and significant effect on employee performance. Task fit with the expertise in using information technology will improve the technical abilities of employees.

Job satisfaction is the effect of the psychological combination of employees with the work environment and causes employees to feel satisfied with their work. It is known that the interaction of the effectiveness of accounting information systems and job satisfaction is able to moderate the performance of employees, which means
that if the interaction of the effectiveness of accounting information systems and job satisfaction increases, employee performance will increase. The results of this study are supported by research by Fatmayoni and Yadnyana (2017). The reason for the success of job satisfaction in moderating the effect of accounting information systems effectiveness is because individual users of accounting information systems continue to try to reach the point of job satisfaction using existing information systems so that individual users of accounting information systems need the effectiveness of accounting information systems in their performance.

The interaction of information technology utilization and job satisfaction is able to moderate the performance. Increased job satisfaction can increase the effect of information technology utilization on individual performance. The results of this study are supported by Wahana’s research (2018) which states that job satisfaction can moderate the relationship between information technology utilization on employee performance in the Office of Communication and Information in East Java Province, Surabaya City. However, contrary to research by Fatmayoni and Yadnyana (2017).

The interaction of task fit and job satisfaction is not able to moderate the employee’s performance, which means that if the suitability of work and job satisfaction increases, the employee’s performance will decrease. The moderating variable of job satisfaction weakens the effect of task fit, in other words, increased job satisfaction is not able to increase the effect of task fit. These results indicate that if the tasks carried out by the information system are not in accordance with established procedures. The results of this study contradict Wahana’s research (2018) which states that job satisfaction cannot moderate the relationship between task fit and employee performance.

5. CONCLUSION

From the results of the analysis conducted, conclusions can be obtained as follows:

1. Effectiveness of accounting information systems has a positive and not significant effect on employee performance.
2. Information technology utilization has a positive and significant effect on employee performance.
3. Task fit has a negative and not significant effect on employee performance.
4. Job satisfaction is able to moderate the effect of accounting information system effectiveness on employee performance.
5. Job satisfaction is able to moderate the effect of information technology utilization on employee performance.
6. Job satisfaction is not able to moderate the effect of task fit on employee performance.

References


