

Implementing Management Accounting Information Systems using Software Applications and its Implications on Individual Performance

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ABSTRACT

This study aims to determine the effect of accounting training applications, and accounting information system techniques on the implementation of management accounting information systems, and implications on the individual performance of retail organization managers. This study uses primary data with population units used by units related to retail store management employees, namely 10 retail stores in South Sumatra by using a probability sampling technique for as many as 155 retail store manager employees. The results of the study prove that the application of accounting training, and accounting information system techniques have an effect on the application of management accounting information systems resulting in the individual performance of information system software users.

Keywords : **Accounting Training Application; Accounting Information System Engineering; Application of Management Accounting Information System; Information System Software; Finance**

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh aplikasi pelatihan akuntansi, teknik sistem informasi akuntansi terhadap penerapan sistem informasi akuntansi manajemen implikasi pada kinerja individual pengelola organisasi retail. Penelitian ini menggunakan data primer dengan unit populasi yang digunakan unit-unit terkait karyawan pengelola toko retail yaitu 10 toko-toko retail yang ada di Sumatera Selatan dengan menggunakan teknik probability sampling sebanyak 155 karyawan pengelola toko retail. Hasil penelitian membuktikan bahwa aplikasi pelatihan akuntansi, teknik sistem informasi akuntansi berpengaruh pada penerapan sistem informasi akuntansi manajemen berakibat pada kinerja individual pengguna software sistem informasi.

Kata Kunci : **Aplikasi Pelatihan Akuntansi; Teknik Sistem Informasi Akuntansi; Penerapan Sistem Informasi Akuntansi Manajemen; Software Sistem Informasi; Keuangan**

INTRODUCTION

Companies in carrying out efforts to achieve profits in the long term and want to achieve maximum performance in order to increase work results in achieving business goals through the competence of reliable human resources, meaning that companies want maximum achievement in improving individual performance results at work, so that resources are needed reliable human being in carrying out the company's business activities. Barrier (2002) describes the achievement of a program of activities carried out by human resources who are experts in their field in order to achieve the goals and vision and mission of the organization that have been determined previously, called an accounting information system that is processed by an information system. Individual performance can be achieved with the support of systems and information technology in carrying out work. The advantages of systems and information technology when used properly in accordance with the type of work performed will have a positive impact on individual performance.

The application of accounting information systems can have a negative or positive impact on individual performance. Retail shop accounting information system software provides fast and useful information if guided by sophisticated computerization and functions to make work easier. The purpose of integrated computerization with different business units is to provide easy access, but there are still many retail shops that still apply traditional-based accounting information systems. properly and correctly. Chand & Ashish (2010). The reality that occurs is that it is possible that there are still problems that arise in the use of accounting information systems experienced by business actors and employees in running the system. For example, some business actors and employees may still have difficulty operating sales applications or applications available on computers. This is probably due to a lack of understanding of the application so training is needed to increase understanding and ability.

Sandi (2019) explains that one of the reasons for the high interest in opening retail stores is that problems that occur with competitors are inseparable from the performance of competent human resources in keeping up with rapidly developing technology. The lack of accounting knowledge and difficulties in developing innovation will cause the business strategy to be unable to promote products properly so that they lose in competition with similar companies and ultimately cannot survive with the current situation and conditions. The existence of training conducted is expected to improve the user's technical abilities in using sophisticated technology in accordance with his work. The role of information systems is very important in a company besides processing internal and external data providing accurate, well-accommodated information to users as well as providing satisfaction in making decisions.

The results of research conducted by Chenhall (2003) and Chirico & Bau (2014), namely the low level of human resources who have well-accommodated innovation technology so that training in computerized accounting based on MYOP and Avius is needed and software networks can provide accurate, timely information so that the performance of individuals who manage databases and accounting knowledge after completing data collection, then storing data in computer-based management can provide user satisfaction. This research has novelty with previous research, namely in the field of retail business in South Sumatra, which measures the extent to which brand ware from information technology applications makes it easy for users regarding financial and non-financial information such as business strategies obtained from online training accounting applications, then techniques for how to operate accounting information systems that are

integrated with users, and application of accounting information systems so as to accelerate the performance of individuals who operate information system software to internal and external users for decision making.

Along with the rapid development of technology, human resources within the organization must be able to keep up with flexible environmental changes so that the products sold can dominate the broad market, as well as the application of business strategies in making online sales (Gill, 2004). Human resources can be absorbed by the wider community so that company goals can be achieved in the long term. Then human resources within the organization can keep up with technological changes that can provide user convenience as well as techniques for how to operate accounting information systems that are integrated with users by providing convenience in managing data both financial and non-financial such as the types of products sold and the prices are varied and unique and ease in resources human beings in the application of management accounting information systems (Davis & Curev, 2009).

Research conducted by (Hertati *et.al*, 2020) states that the effectiveness of the management accounting information system in the use of information technology which is the foundation of the accounting system, and the ability of individuals to manage software and techniques for using accounting information systems to support individual performance by participating in a large number of training.

Heidmann (2008) and Kourdi (2009) state that individuals who have expertise are more responsible in designing data software for the benefit of users and how to operate data more easily and properly accommodated. Laudon & Laudon (2014) said that accounting information system software is very important in order to provide convenience in collecting, storing, and processing accounting data from transactions carried out both financial and non-financial to meet user needs. Furthermore, Hansen & Mowen (2009) stated that a management accounting information system is an information system that can provide valid information originating from both internal and external business transactions that are processed by information technology to meet user needs. Then Leotta & Rizza Ruggeri (2017) argues that information technology sourced from software will provide convenience for parts of porting security data and supporting facilities for accounting information systems and can provide convenience for computer-based transactions that can be applied to users in managing the system recorded in the database system.

According to Xiaoying & Yin (2008), data processed by software can provide accurate, timely information that can be accessed more easily by users and provide security to organizations, investors, customers, and governments anytime, anywhere. There are 3 (three) indicators that can assess good accounting information system techniques, namely starting from web-based information technology software, reducing data processing with manual systems, and speeding up data processing, storage, and reporting (Lepoutre & Aime, 2006). This is done by Collin (2011) and Hansen & Mowen (2007) stated that the quality of software that is flexible and easily accessible drives better performance and processes implementation of management accounting information system manual processes processed by computer-based transaction systems and database systems are safer. According to Mc. Leod and Schell (2007) state that database information systems are in the form of software that can provide accurate, timely information and can improve individual performance to work faster and safer from fraud.

Research conducted by Indralesmana and Suaryana (2014) aims to test and provide evidence that training applications, on the application of management accounting information systems, organizational performance can be seen from applying accounting

information systems to performance such as how to manage accounting information systems and teams that work in harmony as well as good sensuous factors from modest leadership that provide financial and non-financial information to users. Research conducted by Puspitawati (2016) aims to reveal that the effect of implementing an accounting information system on individual performance and how big the function is software that works optimally and can provide accurate, timely information that is processed by the management accounting information system.

Research conducted by Hertati (2021) organizational culture influences the process of accounting information systems for human resource management within organizations in managing information system techniques where accounting information system software supports the management of incoming data input so as to provide skill experience about the accounting process to users, namely the application of accounting information systems to individual performance, moderation by organizational culture. Accounting information system techniques and the style of implementing such management accounting information systems manual , computer-based transaction system and database system. Research conducted by Reza *et.al* (2015) found evidence that software that can provide accurate, timely information as a means of supporting accounting information systems that affect employee performance when processing computer-based transaction systems can be applied so that it will provide convenience to users in managing the system recorded in the database system.

Research conducted by Susanto & Meiryani (2018) stated that education and training and experience can reduce the level of carelessness in organizations and provide experience and provide useful knowledge to achieve competitive advantage. Then, research done by Puspitawati *et.al* (2021) found empirical evidence that individual work motivation, and job training encourage experience in increasing organizational progress in competing in the broad market. A study by Marriott & Marriott (2000) aims to find out the users of accounting information systems related to individual performance in collecting data, and processing entering data from valid sources that can be trusted. Research conducted Connelly & Hitt (2010) aims to identify and explain the effect of education and training on employee performance. The ability of employees to work will encourage the organization to complete work more quickly, precisely, and well accommodated in database management. After completing data collection, the next step is to store data in database management.

Research conducted by Bastian & Munawar (2012) and Chitmun & Ussahawanitchakit (2011) proves that accounting information system techniques for recording timely, detailed descriptions of the circumstances will affect the application of accounting information systems that can process data more quickly, accurately, and are properly accommodated for taking needs starting from early stage data collection that comes from valid sources. Database management after completing data collection, the next step is to store data in database management. Information results, in this stage the information results obtained from data processing will be forwarded to external end-users and internal users. Research conducted by Hertati & Safkaur (2019) that the application of a management accounting information system is the foundation of an information system that can process any incoming accounting data starting from sales records, purchasing data history, and inventory in warehouses and stores into management and financial information for making decisions. The population in this study are employees who use accounting information systems. After completing data collection, the next step is to store data in database management. Research conducted by Mayr (2012) aims to obtain empirical evidence regarding the application of management accounting information

systems, the technical capabilities of users, and the use of information technology on individual performance in managing databases. After completing data collection, the next step is to store data in database management (Sangsawang & Ussaha wanitchakit, 2013).

Computer technology is believed to be able to process accounting information systems that can speed up work quickly, precisely, and safely to meet the needs of users both internal and external which can provide convenience. Ease of processing input and managing data accurately to make decisions. Information technology is influenced by accounting knowledge in managing applications and supporting software training in accounting information system techniques and how to apply accounting information systems that are processed by individual organizations and support the application of information system software in decision-making (Puspitawati & Susanto, 2018).

Research conducted by Susanto (2017) shows that the application of management accounting information systems has a positive effect on individual performance. This is in line with research conducted by Indralaksana and Venkatesh & Davis (2003) revealed that users of accounting information systems can increase the use of data for the benefit of users and how to operate data more easily and properly accommodated. Laudon & Laudon (2014) said that accounting information system software is very important in order to provide convenience in collecting, storing, and processing accounting data from transactions carried out both financial and non-financial to meet user needs.

Application Training is a technique in managing accounting information systems that must be applied to accounting information systems to meet individual performance in managing information system software to improve organizational performance (Schumacer & Richard, 2010). Next, Castka & Daniel (2013) and Hertati (2021) provide answers to individual performance in managing organizational data that can process input to output to meet user needs starting from training applications on how to manage accounting information system techniques and application in accounting information systems so that individual performance can work well in managing system software information as the foundation of the company's business strategy (Puspita & Susanto, 2018).

The management accounting information system provides convenience in the business world which is full of environmental uncertainties and can overcome various kinds of problems in order to reduce market failures. Stair & Reynolds, 2012). Next, Rani & Kidane (2012), produces research by looking at the low risks generated by management accounting information systems due to a large amount of training carried out by individual organizational human resources in order to gain new knowledge that can be in line with innovative developments and the emergence of software that makes it easy for users to encourage progress and leadership factors who are experts and experienced who can make changes as well as a compact team that has work management.

Reinforced research results by Susanto & Meiryani (2018) and Hertati (2021) show empirical evidence that a quality management accounting information system can process past data quickly and with quality about financial and non-financial transactions in order to solve problems related to organizational performance such as profit/loss, and changes in capital through specified software. A study conducted by Davis & Kurev (2009) illustrates that individual factors that process input data quickly can then provide accurate, timely, well-accommodated, and safe information (Sangsawang & Ussahawanitchakit, 2013). This research is different from previous research, the novelty of this research is from the point of view of the use of training software applications that keep up with changes in innovation that are well accommodated by accounting information system techniques so as to bring up experts in the application of company

management accounting information systems in accelerating individual performance at work using information system software as a support for financial and non-financial reporting. Organizations need human resources that provide many benefits so that organizational goals can run according to the goals set in the long term so that company profits can increase rapidly.

RESEARCH METHOD

The type of research that will be used in this study uses quantitative methods with hypothesis testing. The research was conducted to determine the effect of training application variables; accounting information system techniques, the implementation of accounting information systems implications on individual performance using information system software. Wijayanto (2008) argues that the population is taken from employees of retail shops in South Sumatra. The sample of this research is accounting information system software for retail stores using a non-probability technique, namely purposive sampling, with the assumption that: retail store business sector, computer-based, store employees can operate computers. Questionnaires containing training applications, accounting information system techniques, application of accounting information systems, individual performance, information system software. The answers to each questionnaire have been determined using a Likert scale in the form of factual questions (Hair, 2019; Bollen & Patrick, 2006). The computer application uses the IBM SPSS statistical method version 25 with a reliability and profitability test tool with a value of 0.05. If the reliability alpha is greater than 0.60 with multiple regression. In this study, the data analysis method used was an application program on a computer, namely IBM SPSS Statistics 25. The tests carried out in this study were stated to be valid involving two or more independent variables.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + e \quad (1)$$

Y is the application of Management Accounting Information System, β_1 is Training, β_2 is Accounting Information System Technique, β_3 is Individual Performance, e is Residual Error (error turn)

RESULTS AND DISCUSSIONS

Instrument test recapitulation in this study was carried out by testing the results of the questions in the questionnaire so that they could be used in measuring the variables in the study. The results of data processing show that the validity of the questionnaire is valid. Thus the value of r table is smaller than r count, so if the data is valid. The following table 1 presents the results of the validity test calculations carried out using the IBM SPSS Statistics 25 application for the variable Implementation of Management Accounting Information Systems as follows:

Table 1 Recapitulation of Validity Test

Variable	r count	r Table	Description	
PSIA	0,728	0,265	<i>validitas</i>	
	0,590	0,265	<i>validitas</i>	
	0,627	0,265	<i>validitas</i>	
	0,704	0,265	<i>validitas</i>	
	0,654	0,265	<i>validitas</i>	
	0,679	0,265	<i>validitas</i>	
	0,701	0,265	<i>validitas</i>	
	0,728	0,265	<i>validitas</i>	
	P	0,618	0,265	<i>validitas</i>
		0,630	0,265	<i>validitas</i>
0,670		0,265	<i>validitas</i>	
0,745		0,265	<i>validitas</i>	
0,704		0,265	<i>validitas</i>	
0,744		0,265	<i>validitas</i>	
0,740		0,265	<i>validitas</i>	
0,677		0,265	<i>validitas</i>	
0,692		0,265	<i>validitas</i>	
0,573		0,265	<i>validitas</i>	
PSIAM	0,641	0,265	<i>validitas</i>	
	0,694	0,265	<i>validitas</i>	
	0,654	0,265	<i>validitas</i>	
	0,655	0,265	<i>validitas</i>	
	0,686	0,265	<i>validitas</i>	
	0,675	0,265	<i>validitas</i>	
	0,595	0,265	<i>validitas</i>	
	0,645	0,265	<i>validitas</i>	
	0,741	0,265	<i>validitas</i>	
	0,526	0,265	<i>validitas</i>	
KI	0,597	0,265	<i>validitas</i>	
	0,448	0,265	<i>validitas</i>	
	0,505	0,265	<i>validitas</i>	
	0,288	0,265	<i>validitas</i>	
	0,606	0,265	<i>validitas</i>	
	0,303	0,265	<i>validitas</i>	
	0,656	0,265	<i>validitas</i>	
	0,594	0,265	<i>validitas</i>	
	0,412	0,265	<i>validitas</i>	
	0,659	0,265	<i>validitas</i>	
0,493	0,265	<i>validitas</i>		
0,568	0,265	<i>validitas</i>		
0,593	0,265	<i>validitas</i>		
0,497	0,265	<i>validitas</i>		
0,512	0,265	<i>validitas</i>		

Source: Processed primary data, 2022

Recapitulation of the reliability test was carried out using the IBM SPSS Statistics 25 application, namely comparing the cronbach alpha coefficient (α) with 0.60. The results can be said to be reliable if $\alpha > 0.60$. The test results are shown in table 2.

Table 2 Recapitulation of Reliability Test

Variable	<i>alpha cronbach</i>	Criteria	Description
PSIA	0,827	>0,60	<i>reability</i>
P	0,867	>0,60	<i>reability</i>
PSIAM	0,850	>0,60	<i>reability</i>
KI	0,768	>0,60	<i>reability</i>

Source: Processed primary data, 2022

Based on the recapitulation results from the table above, it can be said that all variables in this study are reliable, because the results of Cronbach's alpha > 0.60 with these results, the data can be used to process further data. Multiple regression analysis was used because this study was designed to examine the dependent variables. The results of data processing are as follows:

Table 3 Multiple Linear Regression Test Results

Variable	B	Std,Error	T	Sig
Constant	17,539	5,989	2,929	0,005
PSIA	0,338	0,150	2,248	0,029
P	0,292	0,135	2,168	0,035
PSIAM	0,249	0,104	2,393	0,020
R ²	0,416			
F count	12,125			
F sig	0,000			

Source: Processed primary data, 2022

Based on the results of the table above, influenced by the coefficient value R Square (R²) of 0.416 (41.6%), it can be concluded that the magnitude of the influence of accounting training variables, accounting information system techniques on the application of management accounting information systems has implications for individual performance of 0.416 (41, 6%). It can be seen that the calculated F is 12.125 with a significant level of 0.000 which is less than 0.05, because the significant value is < 0.05 , this shows that the regression model is fit. Thus the results of data processing confirm that:

Constant with the value of 17, 539 this shows that accounting training has not been fulfilled by the variable implementation of management accounting information systems must be increased so that individual performance increases. The multiple coefficient value of 0.338 indicates that accounting information system techniques have an effect on the application of management accounting information systems so as to improve individual performance. The b2 value of multiple regression is 0.293, this shows that the application of management accounting information systems has an effect on individual performance so it must be improved. The results of the t test can partially confirm the independent variable on the dependent variable. The t test shows a significant value of 0.05 with the statistical software output as follows:

H1: accounting training obtains significant test results, namely $0.029 < 0.05$ and t count $2.248 > t$ table 2.008, the results indicate that the variable management accounting information system application has a positive and significant effect on accounting training, thus H1 is accepted. H2: accounting information system techniques obtain significant test results, namely $0.035 < 0.05$ and t count $2.168 > t$ table 2.008, the results indicate that the application of management accounting information system variables affects accounting information system techniques, thus H2 is accepted. H3: Individual performance obtains significant test results, namely $0.020 < 0.05$ and t count $2.393 > t$ table 2,008 then from these results it shows that the variable application of management accounting information systems has a positive and significant effect on individual performance, thus H3 is accepted.

The results of the data that have been carried out obtain an R Square value of 0.416. This result provides an explanation that the individual performance variables that have been carried out obtain a value of 41.6%, while the remaining 58.4% is explained by other

variables outside the model. Based on table 14 shows an R value of 0.416, with these results it can be concluded that the application of management accounting information systems plays an important role where employees must go through a lot of accounting training and are proficient in using business strategy software and can increase individual skills in managing computer information technology by 41.6%, so that the company's performance can be increased. Companies must be able to keep up with changes in information technology that often change so that organizational management can adjust to changes in sales strategy application software to make decisions. Following are the results of data processing confirming that the application of training applications to the application of management accounting information systems is evident from the results of the t test, namely $0.029 < 0.05$ and $t \text{ count } 2.248 > t \text{ table } 2.008$, then H1 is accepted. The accounting information system technique for the application of management accounting information systems is evident from the results of the t test, namely $0.035 < 0.05$ and $t \text{ count } 2.168 > t \text{ table } 2.008$ then H2 is accepted. The application of management accounting information systems to individual performance is evident from the test results, namely $0.020 < 0.05$ and $t \text{ count } 2.393 > t \text{ table } 2.008$ then H3 is accepted.

The results of data analysis that has carried out significant values from the application of management accounting information systems are equal to $0.029 < 0.05$ and $t \text{ count } 2.248 > t \text{ table } 2.008$, with these results it can be concluded that the application of training has an effect on the application of management accounting information systems as evidenced by the training results accounting that can improve the performance of manual systems (manual systems), computer-based transaction systems, database systems. The application of a quality management accounting information system can process past data quickly, precisely and with quality starting from financial and non-financial transactions to solve problems related to organizational performance such as profit/loss and changes in capital through software applications.

The results of several studies by Marriott & Marriott (2000) and Hertati, (2021) show that the application of management accounting information systems can be used as a determining factor in individual performance carried out by retail stores, the better the individual performance in implementing accounting information technology software, the more both the process of implementing management accounting information systems, the more accounting training that is carried out, the level of proficiency in the IT world is increasingly sophisticated in retail store software (Connelly & Hitt, 2010; Hertati, L, Safkaur, 2019; Puspitawati, & Susanto, 2018). Accounting training conducted by employees will have a good impact on company performance in order to keep abreast of developments in accounting information technology in accordance with the current situation and conditions. Accounting information technology is a value-added activity to meet user needs. Data processed in information technology can be integrated accurately to create sound sales business practices. Data processed in a quality management accounting information system can process past data quickly, precisely, accurately, timeline regarding financial and non-financial transactions in order to solve problems related to organizational performance such as profit/loss, and changes in capital through specified software. relating to quality information, the more accounting training, the management accounting information system process can record higher quality accounting (Puspitawati *et.al*, 2021).

The results of the data analysis that has been carried out are significant values from the training, namely $0.035 < 0.05$ and $t \text{ count } 2.168 > t \text{ table } 2.008$; with these results it can be concluded that the training variable has a positive and significant effect on individual performance, thus H2 is accepted. Thus that employees who have accounting training can

provide many benefits to the organization and can work more effectively compared to employees who have never attended training. The results of this study are in line with research that has been conducted by (Connelly & Hitt, 2010; Lepoutre & Aime, 2006; Reza *et.al*, 2015) the role of accounting training for individuals within organizations is very important in order to spur skill and understanding in doing the work that is in organization starts with a business plan, business strategy, the intended goals in achieving organizational goals. The management accounting information system is implemented within the organization so that it is managed properly starting from data, processes and transactions to financial and management reporting for accurate decision making. Accounting transactions cannot run properly without information technology that can process data more quickly and accurately. Human resources who process business strategy data must carry out a lot of accounting training so that they can accommodate organizational performance and can achieve excellence in competing with similar companies (Susanto & Meiryani, 2018).

The results of data analysis that has been carried out are significant values of the technical ability of users of accounting information systems, namely $0.020 < 0.05$ and t count $2.393 > t$ table of 2.008 with these results it can be concluded that the variable technical ability of users of accounting information systems has a positive and significant effect on individual performance, thus H3 is accepted. This research shows that the better the accounting information system techniques carried out by employees shows that the application of accounting information systems has more quality and accuracy so that individual performance can show good and improve in managing stores by serving broad consumers in the retail sector (Hertati, 2021). The results of research conducted by Marriott & Marriott (2000) states that more and more accounting training brings up modern imaginations in IT development and the software used can prove individual performance can give satisfaction to users. There are still many retail shops that do not have software-based information technology, so it is difficult to present financial reports to borrow funds from banks. then the low implementation of computer-based accounting information system applications requires individuals to carry out computer-based accounting training and abandon traditional methods so that data is faster and more precise when needed. Many retail shop owners in South Sumatra have experienced the unfriendly service performance of retail shops towards consumers, low levels of software usage and the business strategy of selling goods that is not working and lack of innovation. From the point of view of store management, they are still unsure about environmental changes with online shopping, which can reduce the number of employees, but individual managers of financial and non-financial reports have not been able to manage retail stores in South Sumatra in a modern way.

CONCLUSION

The more training employees get, the level of knowledge of human resources in the retail sector increases so that manual system performance (*manual system*) is slowly being abandoned, they are switching to computer-based transaction systems in processing the application of accounting information systems that can have a negative or positive impact on the performance of individual retail shop owners. Retail store owners who have implemented computerized accounting information system applications can work more efficiently and effectively to make decisions more quickly. It is hoped that further research can expand research so that it is not only in the scope of retail business but can conduct

research in other business fields by adding different variable units to enrich broader knowledge.

RECOMMENDATION

This study examines the better accounting training application software, accounting information system techniques, the process of implementing management accounting information systems increasingly improves individual performance where the role of information system software is very helpful for organizational management in completing work properly. It is expected that other researchers will add business process variables, change management, Good Governance Governance, Company Size. Thanks to the assistance of several parties, the researchers would like to thank all parties involved in compiling the research data and thank the retail shops for allowing researchers to distribute this questionnaire.

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