



THE INFLUENCE OF INFORMATION TECHNOLOGY SOFTWARE, MANAGEMENT PARTICIPATION, AND ACCOUNTING INFORMATION SYSTEM USER TECHNIQUES ON THE PERFORMANCE OF INDIVIDUAL EMPLOYEES IN THE SERVICE OF COOPERATIVES AND SMEs IN THE CITY OF PADANG IN 2022

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ABSTRACT

This study aims to determine the effect of sophistication of information technology, management participation and technical ability of users of accounting information systems on the individual performance of employees at the cooperative and SME service in the city of Padang. This research uses quantitative research and uses primary data. The population in this study were 42 employees and the sampling technique used total sampling technique. The analysis technique used in this study is multiple linear regression and data testing is carried out using the SPSS (Statistical Product and Service Solution) program. The results of this study indicate that the sophistication of information technology, management participation and technical ability of users of accounting information systems have a positive and significant effect on individual performance.

Keywords: *sophistication of information technology, management participation, technical ability of users of accounting information systems, individual performance.*

JEL Classifications: JEL Classifications codes.

1. INTRODUCTION

The development of information technology at this time continues to progress along with the development of technology-based information systems as well. The development of information technology will facilitate performance and enable various activities to be carried out quickly, precisely and accurately, thereby increasing the productivity of an organization or individual. Information technology continues to develop, one of the results of information technology development that is widely used by organizations to carry out their operational activities, namely information systems. Information technology is a combination of several computer and telecommunications based technologies such as software, hardware, network technology, databases and other telecommunications equipment (Gunawan, I.M.P.A., & Tenaya, 2017). Information technology is said to support the application of information systems and also influences individual performance.

The ability to manage information effectively within a company is very important because it can be the basis for gaining a competitive advantage. Information system user capabilities include knowledge, abilities, and skills. The use of technology requires the technical ability of the user, if the technical ability of the user owned by an individual is high, it will facilitate the use of a system, especially an accounting information system. Users or users are something that cannot be separated from the application of technology, besides that human existence plays an important role in the application of technology (Alannita, 2014). The use of accounting information systems in an organization that is supported by increased user technical skills will make the information system work effectively and be able to improve the performance of the organization or individual itself. Computer-based accounting information systems are now starting to be used by all organizations, including the Padang City Office of Cooperatives and UKM.

The success of an information system cannot be separated from the participation and involvement of management. Management participation includes hardware and software selection, system implementation and system maintenance and troubleshooting. Management participation is management involvement in implementing information systems and developing strategies for information systems to be implemented. Management can make better decisions to achieve maximum company goals, management support is very influential on individual performance. Management is tasked with comparing current performance information regarding budgets, forecasts, and benchmarks used to what extent the goals and objectives are achieved by the organization by looking at the results and conditions that occur (Soudani, 2012).

Information systems also have a very big role for companies because they can help in the smooth running of company activities and make it easier to obtain information. Through the support of a good information system, the company can develop well so that it can compete with competing companies. One of the information systems that are widely used by companies is the accounting information system. The accounting information system, hereinafter referred to as SIA, is

a system used to collect, record, store and manage data to then be presented as information for making decisions or planning by management (Romney, 2015). In other words, SIA is a tool for collecting and providing information to interested parties.

Performance is a description of the achievements or targets, implementation of programs, efforts and policies undertaken to realize the vision, mission and goals within the organization or company. Very high performance means an increase in efficiency, effectiveness and better quality in completing tasks that will be assigned to each individual (Murty, W. Aprilia, 2014). Employee performance is good if they have high skills, are willing to work if they are rewarded (salary) or are given according to the agreement, and have a good future and expectations.

Individual performance is something that is achieved by someone in carrying out the tasks assigned to him based on experience, excellence and time (Ishnainy, 2015). High individual performance will greatly affect the overall organizational performance. In other words, if individual performance is good, the company's performance will also be good.

Management of individual employee performance is needed to find out whether employees in an organization or company are in accordance with the standards or criteria for the desired profession. The performance appraisal system is very important to determine the success or failure of employees at work. With the management of individual employee performance, each employee must be precise and use relevant aspects for performance appraisal, so that the company can provide appropriate and good feedback to its employees.

2. LITERATURE REVIEW

The success of individual performance is of course strongly influenced by the sophistication of information technology. The sophistication of information technology is now growing rapidly with various types of technology. Information technology sophistication is a means to improve company and business performance. Information technology sophistication includes technological sophistication, information sophistication, functional sophistication and managerial sophistication. Companies that have sophisticated information technology (computerized and integrated) and are supported by modern technology supporting applications can have a positive impact on the continuity of company performance by producing financial reports that are timely, accurate and reliable (Kadek Indah, Dan I Gusti, 2014).

The achievement of organizational goals must of course be supported by the ability of employees. As time goes by, many changes occur in human life. One of them is the pattern of human activity from a manual operational activity system to a modern direction through Information Technology. In the current era of digitalization, the use of information technology to support various human activities really needs to be done. It is undeniable that technology has developed so rapidly.

Problems that arise due to the sophistication of information technology and the use of accounting information systems that affect the performance of individual employees, such

as what happened to the Padang City Office of Cooperatives and SMEs. The problem that often occurs is because basically employees are required to be able to use a computer and operate the system that is in it to support their work, not least among system users who feel confused about operating a computer at work. This phenomenon is caused by several things. One of them is due to a lack of knowledge on how to operate a good and correct information system. Employees who do not sufficiently understand procedures or how an organization's information system works will feel that the system is complicated and difficult to run, resulting in delays in making work reports.

Previous research was conducted by Herlambang Pudjo Santoso (2020), the research results obtained showed that information technology sophistication, management participation and technical abilities of users of accounting information systems had a positive and significant effect on individual performance. Although this research refers to previous research, there are differences in the objects or samples chosen, the time and location of the research, and the number of respondents selected. In this study the object chosen was the Office of Cooperatives and SMEs in Padang City. The reason the researcher chose this cooperative object was because the Padang City Office of Cooperatives and UKM had implemented an information system in its operational activities.

3. METHOD

This type of research used is quantitative research. Quantitative method is a research method based on the philosophy of positivism, used to examine populations and certain samples, data collection using research instruments, data analysis is quantitative statistics with the aim of testing the hypotheses that have been set

The data source in this study is primary data from employees at the Cooperative and UKM Office in Padang City. Primary data is data collected by researchers directly from the first source or place of research object. The data collection technique used in this study is a questionnaire

To obtain valid, accurate and relevant data, the data collection technique in this study was carried out by distributing questionnaires directly to respondents. The questionnaire is a list of written questions that have been formulated previously which the respondent will answer, usually in clearly defined alternatives. The questionnaire was chosen because it is more efficient in terms of time, energy, research costs, and has a high level of accuracy. The scale used is the Likert scale. The Likert scale is a scale used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena. The Likert scale is designed to examine how strongly the subject agrees or disagrees with the 5-point question/statement.

Population is a generalized area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to study and then draw conclusions (Sugiyono, 2017). In this study, what is meant by the population are employees in the Cooperative and UKM Office of the City of Padang consisting of 42 people.

Data analysis carried out in this study used a quantitative

descriptive approach with case study researchers used to conclude, manage, and then present observational data so that other parties could easily understand the object of the research.

4. RESULTS

1. The Effect of Information Technology Sophistication on Individual Performance Based on the results of the first hypothesis testing, it was found that the information technology sophistication variable has a tcount of 2.371 > ttable of 2.024 or can be seen from a significant value of 0.023 < 0.05. Therefore, H1 is accepted, so that the sophistication of information technology has a positive and significant effect on individual performance.

These results can be explained that, the more sophisticated the technology used by individuals at the Padang City Cooperative and UKM Service in completing their work and accompanied by training on how to operate the system on a regular basis, the individual will feel comfortable in carrying out their work, so that the resulting performance is getting better. good.

The results of this study are in accordance with research conducted by (Korina, Gita Cicilia 2020) which shows that the sophistication of information technology has a positive and significant effect on individual performance.

2. The Effect of Management Participation on Individual Performance Based on the results of testing the first hypothesis, it is found that the management participation variable has a tcount of 2.138 > ttable of 2.024 or can be seen from a significant value of 0.039 < 0.05. Therefore, H2 is accepted, so that management participation has a positive and significant effect on individual performance.

These results can be explained that, the existence of management participation in the use of information systems in an organization to complete existing work, has a very important role in improving individual performance, because management who participates in procuring a system is ready with the costs to be incurred, not only for the purchase of system equipment, but also costs for training individuals who will use the system. With conditions like that, indirectly the individual will feel comfortable, and feel not left alone to use a system, so that the individual will be able to use the system according to its proper function, which will ultimately improve individual performance.

The results of this study are in accordance with previous research conducted by (Marini, 2021) which shows that management participation has a positive and significant effect on individual performance. Other research is also supported by the results of this study (Kadek Indah, and I Gusti, 2014) which also states that management participation has a positive and significant effect on improving individual performance.

3. The Effect of Technical Ability of Users of Accounting Information Systems on Individual Performance Based on the results of testing the first hypothesis, it was found that the variable technical ability of users of accounting information systems has a tcount of 2.865 > ttable of 2.024 or can be seen from a significant

value of 0.007 <0.05. Therefore, H3 is accepted, so that the technical ability of users of accounting information systems has a positive and significant effect on individual performance.

These results can be explained that, if the respondent has the ability to operate a system, it will be very easy for the respondent to adapt to the existing system where they work, so it does not take long to learn the system. Thus the system can be used properly and in accordance with the function and purpose of using the system. Indirectly the resulting performance will be faster, on time and better.

The results of this study are in accordance with previous research conducted by (Santosa, Herlambang Pudjo, 2020) which shows that the technical ability of users of accounting information systems has a positive and significant effect on individual performance. Other research is also supported by the results of this study (Dewi, Luh Putu Radhakrishnan, 2019) which also states that the technical ability of users of accounting information systems is an important factor.

5. CONCLUSION

Based on the test results and discussion above, the researcher draws conclusions regarding the Effect of Information Technology Sophistication, Management Participation and Technical Capability of Users of Accounting Information Systems on Individual Performance as follows:

1. The Information Technology Sophistication Variable (X1) has a positive and significant effect on Individual Performance in the Padang City Cooperative and UKM Service so that H1 is accepted because based on the value of multiple linear regression analysis that the significant value of the information technology sophistication variable is 0.023 < a significance value of 0.05 and tcount value of 2.371 > ttable of 2.024. So it can be concluded that the sophistication of information technology has a positive and significant effect on individual performance.

2. The Management Participation Variable (X2) has a positive and significant effect on Individual Performance in the Cooperative and UKM Office of the City of Padang so that H2 is accepted because based on the value of multiple linear regression analysis that the significant value of the management participation variable is 0.039 < significant 0.05 and the tcount is 2.138 > ttable of 2.024. So it can be concluded that management participation has a positive and significant effect on individual performance.

3. The Variable of Technical Ability for Users of Accounting Information Systems (X3) has a positive and significant effect on Individual Performance in the Office of Cooperatives and SMEs in Padang City so that H3 is accepted, because based on the value of multiple linear regression analysis that the significant value of the technical ability variable for users of accounting information systems is 0.007 < a significance value of 0.05 and tcount of 2.865 > ttable of 2.024. It can be concluded that the technical ability of users of accounting information systems has a positive and significant effect on individual performance.

4. Variable Information Technology Sophistication (X1), Management Participation (X2) and Technical Capability of Accounting Information System Users (X3) simultaneously

have a positive and significant effect on Individual Performance in the Cooperative and UKM Office of Padang City so that H4 is accepted, because it is based on the results of the F test in table 4.8 that the fcount value of the variable Information Technology Sophistication (X1), Management Participation (X2) and Technical Capability of Users of Accounting Information Systems (X3) simultaneously is 6.551 > Ftable of 2.85 with a significance of 0.001 <0.05. So that the relationship shown is a positive and significant effect on individual performance.

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