Jurnal Mantik, 4 (2) (2020) 1476-1486

Published by:Institute of Computer Science (IOCS)

Jurnal Mantik

Journal homepage: www.iocscience.org/ejournal/index.php/mantik/index

Accounting Information System Effectiveness: Improvement Of Education And Training Services At Olx Autos Bandung

Asep Effendi

Sangga Buana YPKP University, Bnadung Indonesia
Jalan PH.H. Mustofa (Suci) No.68, Cikutra, Kec. CibeunyingKidul, Kota Bandung, Jawa Barat 40124

E-mail: dr.asepeffendi@gmail.com

ARTICLEINFO

Article history:
Received:2021-06-01
Revised: 2021-07-25
Accepted:2021-08-20

Keywords:
User Participation;
Education and Training;
Effectiveness of Accounting
Of Information System;

ABSTRAK

Rapid development of technology and information, everything becomes more effective and efficient. In addition, the current communication process can also be done easily even without the limitations of a country, it can be useful for business activities because it can facilitate the acquisition of information, One type of information system that is most widely used by humans in this era is the Accounting Information System (DRAIN). AIS is a system that collects, records, records, stores, and processes data to produce accounting information for decision makers, Accounting Information System (AIS) is a collection of human resources (HR) and capital that has the task of preparing financial information and information. This study aims to determine how much influence user participation, education and training have on the effectiveness of the Accounting Information System conducted at the OLX Autos Bandungcompany. The research method used is descriptive and verification methods with a quantitative approach. The population in this study were 30 respondents at OLX Autos Bandungwho used the Accounting Information System. The sampling technique used is a non-probability sampling technique with a saturated sampling method. The method of data analysis in this study uses multiple linear regression analysis which is tested using SPSS 24.0 software for windows. The results of hypothesis testing in this study indicate that (1) User Participation has a positive and significant effect on the effectiveness of the Accounting Information System, and (2) Education and Training has a positive and significant influence on the Effectiveness of the Accounting Information System at OLX Autos Bandung.

1. Introduction

In today's era of globalization, current technological developments bring many changes in daily life, both from the way to interact, communicate, how to invest, how to develop a business, and how to fulfill daily needs. With the rapid development of technology today, everything is more effective and efficient. In addition, the current communication process can also be carried out easily even without state boundaries, this can be useful for business activities because it can facilitate the acquisition of information. The ease with which this results in the information obtained will be very much, therefore the company needs a system to be able to process the information by using an information system (Samiono, 2017; Kusumawati& Ayu, 2019).

With the existence of a computerized information system, it is hoped that the company will be able to be superior to other companies in terms of the speed of obtaining information, managing information, and producing more accurate output. The success of using the system in the company can be seen and measured from the performance achieved by its employees. How capable employees are in achieving work standards or how capable employees are in exceeding the targets and goals set by the company(Al-Hiyari, 2013; Nulhaqim&Sulastri, 2019; Poluakan et al., 2019).

One type of information system is the Accounting Information System (AIS). AIS is a system that collects, records, records, stores, and processes data to produce accounting information for decision makers (Widyantari&Suardikha, 2016; Suartika&Widhiyani, 2017; Satria et al., 2019). The effectiveness of accounting information systems is highly dependent on the successful performance of the system, users and sponsors. Important factors that can affect the effectiveness of accounting information systems are expected

Accredited "Rank 4"(Sinta 4), DIKTI, No. 36/E/KPT/2019, December 13th 2019.

to have a positive influence that can indicate the level of success of the system in carrying out its functions (Eldenburg et al., 2010; Fitrios, 2016; Taiwo, 2016).

Accounting Information System (AIS) is a collection of human resources (HR) and capital that has the task of preparing financial information and information. An accounting information system can be said to be effective if the system is able to produce accurate information, which is available on time whenever needed, and has the right and relevant value (Dandago& Rufai, 2014; Wilayanti&Dharmadiaksa, 2016).

The participation of users of accounting information systems is a personal activity in the stage of developing an accounting information system that shows how big the level of involvement of respondents in the process of developing an accounting information system (Damana&Suardikha, 2016). Participation can increase user satisfaction in using information systems to produce information according to their needs. If the user is given the opportunity to participate in the development of the information system, the user will feel that the information system is his responsibility, so that the information system becomes more effective(Acintiawan&Astika, 2018; Laksmi et al., 2018).

In addition to user participation, other HR factors that affect the effectiveness of Accounting Information Systems are Human Resources development programs through education and training programs followed by HR using accounting information systems in an organization. Human resource development is carried out in order to provide results in accordance with the goals and objectives of the organization, with predetermined standards and performance (competence). Competence concerns the authority of each individual to perform tasks or make decisions in accordance with their role in the organization that is relevant to their expertise, knowledge and abilities. The competencies possessed by individual employees must be able to support the implementation of organizational strategies and be able to support any changes made by management. One way to develop human resources is by conducting education and training (Alzoubi, 2011).

2. Literature Review

2.1 User Participation

User participation in the information system is the people who will use the information system that has been developed such as operators and managers (end users), then the definition of user participation according to Al-Wattar et al (2019) and Risnanti (2019) is user participation is the involvement of information system users in the development of information systems. From the definitions of user participation above, it can be concluded that user participation is the involvement of information system users in carrying out information system activities in the planning, development and implementation of accounting information systems.

2.2 Education and training

Education and training can be defined as a teaching and learning process using certain techniques or methods, in order to improve the skills of a person or group of people in handling tasks and functions through systematic and organized procedures that take place in a relatively short period of time. Education is a general improvement and understanding of the human environment as a whole and the process of developing knowledge, skills/skills, thoughts, character, character and so on. While training is part of education. Training is specific, practical, and immediate. Specific means that training is related to the field of work performed. Practical and immediately means that what has been trained can be put into practice (Lestari et al., 2017; Christy et al., 2017). From the definitions above, it can be concluded that education and training is a process of teaching and learning activities that aim to increase the ability of employees to improve the knowledge and skills of employees.

2.3 Education and Training Indicators

The indicators of Education/Trainingaccording to Romney &Steinbart (2016) are the content of the training, namely whether the content of the training program is relevant and in line with the training needs, and whether the training is up to date, then the training method, whether the training method provided is appropriate. for that subject and whether the training method is in accordance with the learning styles of the trainees, then the attitudes and skills of the instructor, namely whether the instructor has the attitudes and delivery skills that encourage people to learn, the next point is the length of the training time, namely how long the delivery of the subject matter should be. learned and how fast the tempo of the delivery of the material, and lastly the training facilities, namely whether the location of the training can be controlled by the instructor, whether it is relevant to the type of training, and whether the food is satisfactory. In addition, indicators that can measure the Education/Training variable.

Accredited "Rank 4"(Sinta 4), DIKTI, No. 36/E/KPT/2019, December 13th 2019.

2.4 Effectiveness of Accounting Information Systems

An accounting information system can be defined as a collection (integration) of sub-systems/components both physical and non-physical that are interconnected and work together in harmony with each other to process transaction data related to financial problems into financial information, as for the definition of an Accounting Information System. According to Zamzami& Nusa (2017) in the book Accounting Information Systems, namely the accounting information system is a collection of sub-systems or components, both physical and non-physical that are interconnected in harmony to process financial data into financial information needed by various parties as a basis decision making and control in an organization. Based on the definitions above, it can be concluded that the accounting information system is a collection of sub-sub or information system components that are interconnected starting from collecting, recording, storing, and processing data to produce information for decision makers in an organization.

2.5 Definition of Effectiveness of Accounting Information Systems

The effectiveness of the Accounting Information System is a success achieved by the Accounting Information System in producing timely, accurate and reliable information, while Meiryani (2020) states that the effectiveness of the Accounting Information System is one or more collections of resources/elements/components that cooperate with each other in collecting, processing, and storing financial data into useful financial information in both quality and time. From the definitions above, it can be concluded that the effectiveness of the accounting information system is an organizational effort to utilize the capabilities and potential of the information it has to produce timely, accurate and reliable information.

2.6 The Effect of User Participation on the Effectiveness of Accounting Information Systems

The participation of users of information systems in the form of user responses is very influential on the successful use of information systems. The influence of user participation, commonly referred to as employees or personnel, will determine the success of implementing an Accounting Information System in a company. Furthermore, Meiryani (2020) suggests that the relationship between user participation and the effectiveness of the Accounting Information System is as follows, "Users of accounting information systems who are involved in the process of developing an accounting information system will generate a desire from users to use accounting information systems so that users will feel more like they have a reliable information system. used so that the effectiveness of the accounting information system of the system used is increasing.

2.7 The Effect of Education and Training on the Effectiveness of Accounting Information Systems

Training for employees is needed so that employees are more skilled in using the new system, so that the training program will provide benefits to employees and system users in carrying out the company's operational activities. System development will generally increase the effectiveness of the accounting information system, if team members are trained beforehand. User education and training is very important to do in order to create an effective Accounting Information System. Where, Bodnar and Hopwood (2000) stated that a successful system implementation is not only determined on the mere mastery of technique, but behavioral factors and individual system users will determine the success of the implementation of a system. Behavioral factors are education and training, top management support, and clarity of purpose. So, the successful implementation of an information system can be realized by increasing education and training activities.

3. Research Methods

This study uses descriptive and verification methods with a quantitative approach. The definition of quantitative methods according to Chandrarin (2017) is defined as, research methods based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, data analysis is quantitative or statistical, with the aim of testing predetermined hypotheses. . Meanwhile, according to Chandrarin (2017) descriptive method is a problem formulation related to the question of the existence of independent variables, either only on one variable or more, in this study, descriptive method is used to answer the first and second problem formulations, where the first problem formulation is how much large influence of user participation on the effectiveness of the Accounting Information System. Second, how much influence education and training have on the effectiveness of Accounting Information Systems. Meanwhile, in this study, the verification method was used to answer how much influence user participation, education and training had on the effectiveness of the Accounting Information System.

Accredited "Rank 4"(Sinta 4), DIKTI, No. 36/E/KPT/2019, December 13th 2019.

In this study, the object of the research is user participation, education and training on the effectiveness of Information Systems, then according to the title of the author's research, namely the effect of user participation, education and training on the effectiveness of Accounting Information Systems, there are several variables that researchers have determined in this study. Among them are, User participation (X1), education and training (X2) Effectiveness of Accounting Information Systems (Y).

4. Result and Discussion

4.1. Variable Overnationalization

Operational research variables according to Chandrarin (2017) are attributes or properties or values of objects or activities that have certain variations that have been determined by researchers to be studied and then drawn conclusions, according to the author's research title, namely the influence of user participation, education and training on effectiveness Accounting Information System, then the variables are as follows, user participation (X1), education and training (X2) and the effectiveness of Accounting Information System (Y). The following is a brief description of the operationalization of the variables that the researchers made:

Tabel 1
Variable Operations

Variable	Indicator	Scale Measuring	No. Statement
User participation (**X1**) in the information system is the people who will use the information system that has been developed such as operators and managers (*end user*) Fitrios (2016)	1. Relationship, 2. insight, 3. responsibility, 4. time, 5. user wishes, 6. value, 7. satisfaction and support, 8. Cost	Ordinal Ordinal Ordinal Ordinal Ordinal Ordinal Ordinal Ordinal	1 2 3 4 5 6 7-8 9
Education and Training (X2) can be interpreted as a teaching and learning process using certain techniques or methods, in order to improve the skills of a person or group of people in handling tasks and functions through systematic and organized procedures that take place in a relatively short period of time.	1. Training content, 2. Training methods, 3. Attitudes and skills of the instructor, 4. The length of the training time, 5. Training facilities,	Ordinal Ordinal Ordinal Ordinal Ordinal	10 11 12 13 14
The effectiveness of the Accounting Information System is (Y) a success achieved by the Accounting Information System in producing timely, accurate and reliable information.	*1. Flexible,* *2. Efficient,* *3. Accessible,* 4. *Timely*. Ralph M. Stair George Reynold (2012:32) 5. *Security* 6. *Confidentiality* 7. *Privacy* 8. *Processing Integrity* 9. *Availability*	Ordinal Ordinal Ordinal Ordinal Ordinal Ordinal Ordinal Ordinal Ordinal	15 16 17 18 19 20 21 22-23 24

4.2 Data Testing Method

Before analyzing the data that has been collected, the authors first tested the data statistically so that the data obtained were valid or reliable. The correlation method used to test the validity in this study is the Pearson product moment correlation with the following formula:

Information:

Accredited "Rank 4"(Sinta 4), DIKTI, No. 36/E/KPT/2019, December 13th 2019.

rxy = Coefficient of r product moment.
r = Coefficient of validity of the item sought.
X = Score obtained from the subject in each item.
Y = total score of the instrument.
n = Number of respondents in the instrument test.
X = Number of observations of variable X.
Y = Number of observations of variable Y.
XY= The sum of the observations of variable X and variable Y
X2 = squared on the X . score
Y2 = squared on Y . score

$$r = \frac{n(\sum x_i y_i) - (\sum x_i)(\sum y_i)}{\sqrt{\left((n\sum x_i^2 - (\sum x_i)^2)(n\sum y_i^2 - (\sum y_i)^2)\right)}}$$

The purpose of conducting a validity test is to find out about the measuring instruments used in the questionnaire are appropriate or can really guarantee their function. The factor in achieving a data test with validity is that the data is able to reveal each statement with the total score of each variable.

4.3 Descriptive Statistical Testing Analysis

Descriptive analysis is used to describe the characteristics of respondents and research variables. Descriptive analysis is used by compiling a frequency distribution table to determine whether the level of value (score) of the research variables is included in the categories: very good, good, enough, not good, very not good. Furthermore, to determine the ranking in each research variable can be seen from the comparison between the actual score and the ideal score. The actual score is obtained through the calculation of all respondents' opinions according to the weight classification given (1,2,3,4,5). While the ideal score is obtained through the acquisition of the highest score prediction multiplied by the number of questionnaires multiplied by the number of respondents

$$\%skor = \frac{skor\ actual}{skor\ ideal} \times 100\%$$

.
Information:
a. The actual score is the answer of all respondents to the questionnaire that has been submitted.
b. The ideal score is the highest score or weight or all respondents are assumed to choose the answer with the highest score. Selanjutnyahasilperhitunganperbandinganantaraskoraktualdenganskor ideal dikontribusikan sebagaiberikut:

Table 2
Criteria for Percentage of Respondents' Response Score

No	% Total score	Criteria
1	20% - 36%	Very low/Not good
2	36.01% - 52%	Low/Not Good
3	52.01% - 68%	High enough/enough
4	68.01% - 84%	Good
5	84.01% – 100%	Very high/Very Good

Source: Dewi et al (2018)

4.4 Multiple Linear Regression Analysis

This study uses multiple linear analysis to test whether or not the influence of independent variables, namely user participation, education and training on the dependent variable, is on the effectiveness of the Accounting Information System. Furthermore, this research model is formulated, with the equation:

$Y = \alpha + \beta 1\ X1 + \beta 2X2 + e$

Information:
Y = Accounting Information System Effectiveness = coefficient constant
1, 2, 3 = Regression coefficient
X1 = User Participation
X2 = Education and Training
e = error rate (error)

Accredited "Rank 4"(Sinta 4), DIKTI, No. 36/E/KPT/2019, December 13th 2019.

4.5 Correlation Coefficient Analysis

Correlation coefficient analysis is used to determine the direction and strength of the relationship between two or more variables. The direction is expressed in the form of a positive or negative relationship, while the strength or weakness of the relationship is expressed in the magnitude of the correlation coefficient (Rukajat, 2018). The relationship between two variables consists of two kinds, namely a positive relationship and a negative relationship. The relationship between X and Y is said to be positive if an increase (decrease) in X is generally followed by an increase (decrease) in Y.As an interpretation material for the correlation coefficient that is found to be large or small, it can be guided by the following provisions***:***

Table 3
Guidelines for Providing Interpretation of Correlation Coefficients

Coefficient Interval	Relationship Level
0,00 – 0,199	Very weak
0,20 – 0,399	Weak
0,40 – 0,599	Currently
0,60 – 0,799	strong
0,80 – 1,000	Very strong

Source : Sugiyono (2013:250)

To find out the characteristics of respondents based on their latest education, it can be seen in table 3 below:

Table 4
Characteristics of Respondents Based on Last Education

Last education	**Frequency**	**Percentage (%)**
S2	2	7%
S1	12	40%
D3	7	23%
SMA/SMK	9	30%
Total	**30**	**100%**

Source: processed primary data, 2020

4.6 Characteristics of Respondents Based on Length of Work

Based on the table above, it is explained that the characteristics of respondents based on their latest education are known to have the last formal education of respondents who are S2 graduates as many as 2 people or 7%, 12 people are undergraduate graduates or 40%, 7 people are D3 graduates or 23 people. % and 9 people graduated from SMA/SMK or 30%, meaning that on average the respondents in this study were Strata 1 graduates.

To find out the characteristics of respondents based on the length of work can be seen in the table below:

Table 5
Characteristics of Respondents Based on Length of Work

Length of work	**Frequency**	**Percentage (%)**
> 5 Year	4	13%
1 - 5 Year	17	57%
< 1 Year	9	30%
Total	**30**	**100%**

Source: processed primary data, 2020

Judging from the table above, the characteristics of respondents based on length of work, respondents who worked for more than 5 years were 4 people or 13%, who worked for 1 to 5 years were 17 people or 57%, and those who worked for less than 1 year in OLX Autos Bandung as many as 9 people or by 30%, then the average respondent in this study worked for 1-5 years. Based on the description of the characteristics

Accredited "Rank 4"(Sinta 4), DIKTI, No. 36/E/KPT/2019, December 13th 2019.

of the respondents above, it can be concluded that the average respondent in this study is male, with the latest formal education being a bachelor's degree graduate, and working experience for 1-5 years.

4.7 Respondents Response Regarding User Participation

Respondents' responses to User Participation in this study were measured using eight indicators which were operationalized into nine relevant statement items. To find out the overall picture of user participation, the following is a recapitulation of respondents' responses regarding user participation

Table 6
Recapitulation of Respondents' Answers Regarding User Participation Variables

No	Indicator	Actual Score	Ideal Score	%	Category
1	Connection	134	150	89%	Very good
2	Outlook	119	150	79%	Good
3	Responsibility	122	150	81%	Good
4	Time	136	150	91%	Very good
5	User wishes	130	150	87%	Very good
6	Score	125	150	83%	Good
7	Satisfaction	137	150	91%	Good
8	Endorsement	106	150	71%	Good
9	Cost	43	150	29%	Not good
	TOTAL	**1052**	**1350**	**78%**	**Good**

Source: primary data processed by SPSS, 2020

The table above describes the recapitulation of respondents' responses regarding user participation. From the results of the study, it is known that the highest percentage value is obtained by 91% with respect to time and satisfaction indicators, while the lowest percentage value is obtained by 29% with respect to costs. Overall, from the table, the percentage value is 78% and is categorized as good. So it can be concluded that employees at OLX Autos Bandung are good in the level of user participation to use accounting information system.

If presented in the form of a continuum line drawing, the percentage value of the score is as follows:

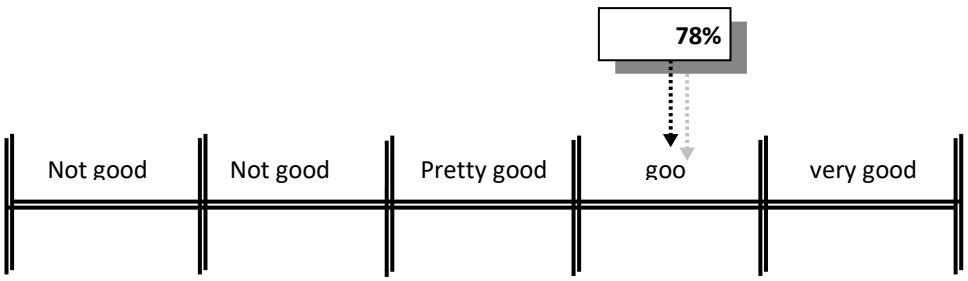

Fig 1. user participation continuum lineRespondents' Responses Regarding the Effectiveness of Accounting Information Systems

Respondents' responses to the effectiveness of the accounting information system in this study were measured using nine indicators which were operationalized in ten relevant statement items. In order to describe the overall effectiveness of the accounting information system, the following is a summary of respondents' responses regarding the effectiveness of the accounting information system.

Accredited "Rank 4"(Sinta 4), DIKTI, No. 36/E/KPT/2019, December 13th 2019.

Table 7
Percentage of Respondents' Answer Score Regarding the Effectiveness of Accounting Information System Variables

No	Indicator	Actual Score	Ideal Score	%	Category
1	*Flexible*	136	150	91%	Very good
2	*Efficient*	141	150	94%	Very good
3	*Accessible*	129	150	86%	Very good
4	*Timely*	133	150	89%	Very good
5	Security	140	150	93%	Very good
6	Confidentiality	132	150	88%	Very good
7	Privacy	140	150	93%	Very good
8	Processing Integrity	129	150	86%	Very good
9	Processing Integrity	126	150	84%	Very good
10	Availability	107	150	71%	Good
	TOTAL	1313	1500	88%	Very good

Source: processed primary data, 2020

The table above explains that the recapitulation of respondents' responses regarding the effectiveness of the accounting information system. From the research results, it is known that the highest percentage value is obtained by 94% with respect to efficient indicators, while the lowest percentage value is obtained at 71% with respect to availability. Overall from the table obtained a percentage value of 88% and categorized as very good. So it can be concluded that employees at OLX Autos Bandung are classified as very good in the level of effectiveness of accounting information systems in using information systems. If presented in the form of a continuum line drawing, the percentage value of the score is as follows:

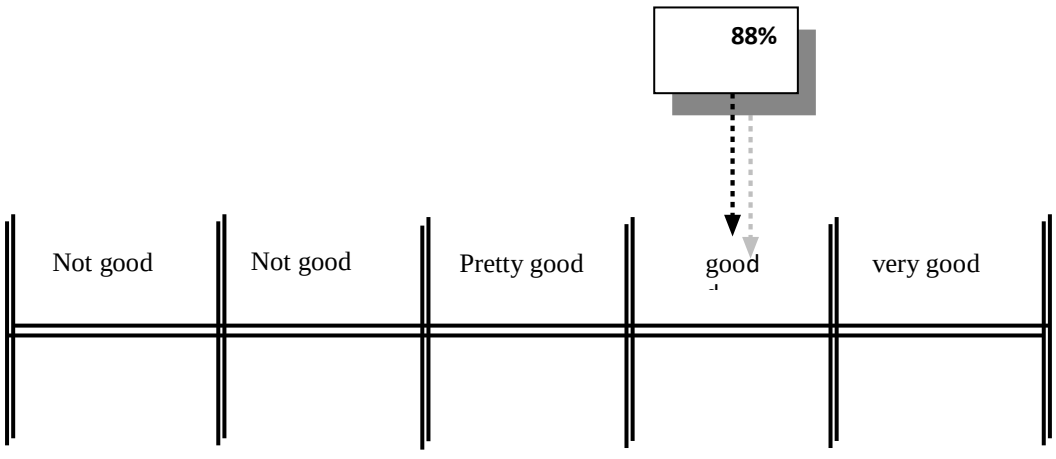

Fig 2. Continuum Line of Accounting Information System Effectiveness

To be clearer, the researcher presents the responses of respondents regarding the ability of users of information systems on each indicator as follows*:*

Accredited "Rank 4"(Sinta 4), DIKTI, No. 36/E/KPT/2019, December 13th 2019.

Table 8
Respondents Response Regarding Flexibility

No	Indicator	Response Score 5	4	3	2	1	Total	Actual Score	Ideal Score	%
1	The information system that you have used so far is able to accommodate various types of data formats (excel, word, pdf) and can be adapted to process various financial transactions within the company.	16	14	0	0	0	30	136	150	91
	Total Accumulation						30	136	150	91

Source: primary data processed by SPSS, 2020

The table above explains that the respondents' responses regarding Flexibility. From the results of the study, it is known that the percentage value obtained is 91% and is categorized as very good. So it can be concluded that the accounting information system can accommodate various types of data formats and can be adapted to process various financial transactions very well.

4.8 The Effect of User Participation on the Effectiveness of Accounting Information Systems

Based on the results of the validity test on each indicator exceeding the critical point of 0.361 so it is said to be valid. Likewise, the results of the reliability test of all variables resulted in a Cronbach's Alpha value of more than 0.60 so that the respondents' answers were reliable (trustworthy or reliable). Based on the results of research conducted on hypothesis testing, it can be seen that the t-count value of 3.940 is greater than the t-table of 2.052. The conclusion is t count > t table (3.940 > 2.052) which shows that the model formed by hypothesis 1 is significant, which means that user participation has a significant effect on the effectiveness of the Accounting Information System at OLX Autos Bandung Based on the results of research that has been carried out in the field, user participation has an effect of 36% on the Effectiveness of Accounting Information Systems which has been calculated through the results of the coefficient of determination. Judging from the results of the coefficient of determination, the effect of user participation on the effectiveness of accounting information systems still has a gap of 64%, meaning that there are other factors that can affect the effectiveness of accounting information systems that are not examined in this study. So from the results of this study it is known that user participation has an effect on the effectiveness of accounting information systems.

Based on the results of the validity test on each indicator exceeding the critical point of 0.361 so it is said to be valid. Likewise, the results of the reliability test of all variables resulted in a Cronbach's Alpha value of more than 0.60 so that the respondents' answers were reliable (trustworthy or reliable). Based on the results of research conducted on hypothesis testing, it can be seen that the t-count value of 5.895 is greater than the t-table of 2.052. The conclusion is t arithmetic > t table (5.895 > 2.052) which shows that the model formed by hypothesis 2 is significant which means that education and training have a significant effect on the effectiveness of the Accounting Information System at OLX Autos Bandung

4.9 The Effect of Education and Training on the Effectiveness of Accounting Information Systems

Based on the results of research that has been carried out in the field, education and training have an effect of 55.4% on the Effectiveness of Accounting Information Systems which has been calculated through the results of the coefficient of determination. Judging from the results of the coefficient of determination, the effect of education and training on the effectiveness of accounting information systems still has a gap of 44.6%, meaning that there are other factors that can affect the effectiveness of accounting information systems that are not examined in this study. So from the results of this study it is known that Education and Training has an influence on the Effectiveness of Accounting Information Systems.

5. Conclusions

Accredited "Rank 4"(Sinta 4), DIKTI, No. 36/E/KPT/2019, December 13th 2019.

Based on the results of the research conducted and based on the formulation of the problem and the research objectives that have been determined to determine the effect of user participation, education and training on the effectiveness of the Accounting Information System at OLX Autos Bandung, it can be concluded that user participation has a significant positive effect on the effectiveness of the information system. accounting means that the higher the level of user participation, the better the effectiveness of the accounting information system. However, there are still things that cause User Participation to be not optimal, marked by a cost indicator that is a burden for every user of the system that uses it, causing User Participation to be not optimal. Then education and training have a significant positive effect on the effectiveness of accounting information systems, meaning that the higher the level of education and training of employees, the better the effectiveness of accounting information systems. However, there are still things that cause education and training to be not optimal, marked by the lack of time on the indicators for the length of time the company provides training, causing User Participation to be not optimal.

6. References

[1] Acintiawan, I. K. B., &Astika, I. B. P. (2019). Pengaruh Kemampuan Teknik Pemakai pada Kinerja Individual dengan Efektivitas Sistem Informasi Akuntansi Sebagai Variabel Pemoderasi.

[2] Al-Wattar, Y. M. A., Almagtome, A. H., & AL-Shafeay, K. M. (2019). The role of integrating hotel sustainability reporting practices into an Accounting Information System to enhance Hotel Financial Performance: Evidence from Iraq. African Journal of Hospitality, Tourism and Leisure, 8(5), 1-16.

[3] Alzoubi, A. (2011). The effectiveness of the accounting information system under the enterprise resources planning (ERP). Research Journal of Finance and Accounting, 2(11), 10-19.

[4] Chandrarin, G. (2017). Metode Riset Akuntansi: Pendekatan Kuantitatif.

[5] Christy, Y., Setiana, S., & Cintia, P. (2017). Efektivitas Penerapan Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) pada Pemerintahan Daerah Kota Bandung (Studi Kasus pada Badan Kepegawaian, Pendidikan dan Pelatihan; Bagian Umum dan Perlengkapan dan Badan Kesatuan Bangsa dan Politik). Jurnal Akuntansi, 9(2).

[6] Creswell, John W. 2012. Research Design Pendekatan Kualitatif, Kuantitatif, dan Mixed. Yogyakarta: Pustaka Pelajar.

[7] Damana, A. W. A., &Suardikha, I. M. S. (2016). Pengaruh Keterlibatan Pemakai, Pelatihan, ukuran Organisasi, dan Keahlian Pemakai Terhadap Kinerja Sistem Informasi Akuntansi. E-Journal Akuntansi Universitas Udayana, 14(2), 1454-1465.

[8] Dandago, K. I., & Rufai, A. S. (2014). Information technology and accounting information system in the Nigerian banking industry. Asian Economic and Financial Review, 4(5), 655-670.

[9] Dewi, I. G. A. A. O., Dewi, I. G. A. A. P., Kustina, K. T., & Prena, G. D. (2018). Culture of tri hitakarana on ease of use perception and use of accounting information system. International Journal of Social Sciences and Humanities, 2(2), 77-86.

[10] Eldenburg, L., Soderstrom, N., Willis, V., & Wu, A. (2010). Behavioral changes following the collaborative development of an accounting information system. Accounting, Organizations and Society, 35(2), 222-237.

[11] Fitrios, R. (2016). Factors that influence accounting information system implementation and accounting information quality. International Journal of Scientific & Technology Research, 5(4), 192-198.

[12] Fitrios, R. (2016). Factors that influence accounting information system implementation and accounting information quality. International Journal of Scientific & Technology Research, 5(4), 192-198.

[13] Kusumawati, N. P. A., & Ayu, P. C. (2019). Pengaruh kinerja individual dan kemampuan teknik personal pada efektivitas sistem informasi akuntansi dengan pendidikan dan pelatihan sebagai pemoderasi. Widya Akuntansi dan Keuangan, 1(2), 77-95.

[14] Laksmi Pusparani, P., & Wahyono, A. (2018). Analisis Pengaruh Persepsi Teknologi Sistem Informasi Akuntansi Terhadap Kinerja Individual (Studi Empiris Pada Pegawai Puskesmas di Surakarta) (Doctoral dissertation, Universitas Muhammadiyah Surakarta).\

[15] Lestari, N. M. S., Wahyuni, M. A., Yuniarta, G. A., & AK, S. (2017). Pengaruh Partisipasi Pemakai Sistem Informasi, Kemampuan Personal, Pemanfaatan Teknolog iInformasi, dan Peran Pengawas Internal Terhadap Efektivitas Sistem Informasi Akuntansi Pada Lembaga Perkreditan Desa (LPD) Se-Kecamatan Sukasada. JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha, 7(1).

[16] Nulhaqim, S. A., & Sulastri, S. (2019). Analisis Faktor Eksternal Dan Faktor Internal Organisasi Pelayanan Sosial Relawan Muda Riau. JISPO Jurnal Ilmu Sosial dan Ilmu Politik, 9(1), 155-170.

[17] Poluakan, M. V., Dikayuana, D., Wibowo, H., & Raharjo, S. T. (2019). Potret Generasi Milenial pada Era Revolusi Industri 4.0. Focus: Jurnal Pekerjaan Sosial, 2(2), 187-197.

[18] Risnanti, M. (2019). Pengaruh dukungan manajemen puncak, keterlibatan pengguna, formalisasi pengembangan sistem, pelatihan dan pendidikan terhadap kinerja sistem informasi akuntansi (Studi di Badan Pendapatan

Pengelolaan Keuangan dan Aset Daerah Kota Surakarta). Jurnal Akuntansi dan Sistem Teknologi Informasi, 14(4).
[19] Romney, M. B., & Steinbart, P. J. (2016). Sistemin formasi akuntansi.
[20] Rukajat, A. (2018). Pendekatan Penelitian Kualitatif (Qualitative Research Approach). Deepublish.
[21] Samiono, B. E. (2017, November). Analisis purchase intention pada e-commerce model C2C marketplace dan C2C clasified. In Prosiding Seminar Nasional Fakultas Ekonomi IX dan IKA-UT (pp. 140-148). Fakultas Ekonomi Universitas Terbuka.
[22] Satria, I. G. N. W. W., Wira, G. N. W., Putra, I. N. W. A., & Asmara, N. W. (2019). Pengaruh Kemampuan Teknik Personal, Keterlibatan Pemakai, Pendidikan dan Pelatihan pada Efektivitas Penggunaan Sistem Informasi Akuntansi. Denpasar: E-JurnalAkuntansi Universitas Udayana, 26(1).
[23] Sidiq, R. S. S., & Achmad, R. W. W. (2020). Gender aspects in remote indigenous community empowerment program in Indonesia. Journal of Advanced Research in Dynamical and Control Systems, 12(6), 2104–2109. https://doi.org/10.5373/JARDCS/V12I6/S20201172
[24] Suartika, K. A., & Widhiyani, N. L. S. (2017). Kemampuan Teknik Personal Pada Efektivitas Penggunaan Sistem Informasi Akuntansi dengan Pendidikan dan Pelatihan Sebagai Pemoderasi. E-Jurnal Akuntansi Universitas Udayana, 18(2).
[25] Taiwo, J. N. (2016). Effect of ICT on accounting information system and organisational performance: The application of information and communication technology on accounting information system. European Journal of Business and Social Sciences, 5(2), 1-15.
[26] Widyantari, N. W. L., & Suardikha, I. M. S. (2016). Pengaruh pelatihan dan pendidikan, pengalaman kerja dan partisipasi manajemen pada efektivitas penggunaan sistem informasi akuntansi. Denpasar: Ejurnal Akuntansi Universitas Udayana, 17(2), 1546-1574.
[27] Wilayanti, N. W., & Dharmadiaksa, I. B. (2016). Keterlibatan Dan Kemampuan Teknik Personal Pada Efektivitas Penggunaan Sistem Informasi Akuntansi. E-Jurnal Akuntansi, 15(2), 1310-1337.
[28] Zamzami, F., & Nusa, N. D. (2017). Akuntansi pengantar 1. UGM PRESS.

Accredited "Rank 4"(Sinta 4), DIKTI, No. 36/E/KPT/2019, December 13th 2019.