



Effect information technology and human resources on company performance with quality accounting information systems

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ABSTRACT

The type of research conducted is quantitative research, which requires primary data in the form of respondents' perceptions (subjects) of research. The sample in this study were employees working at PT Pelindo Terminal Petikemas Belawan who were directly involved in the use of computers and accounting information systems with 40 respondents—data collection techniques based on questionnaires and interviews. Data analysis techniques The method used in this study is Structural Equation Modeling using partial least square (PLS) software. The research findings of information technology utilization have no effect on company performance, human resource competence affects company performance, information technology utilization has no effect on the quality of accounting information systems, human resource competence affects the quality of accounting information systems, the quality of accounting information systems affects company performance, information technology utilization has no effect on company performance with the quality of accounting information systems as an intervening variable, and human resource competence has no effect on company performance with the quality of accounting information systems as an intervening variable.

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1. INTRODUCTION

One of the challenges faced in the era of globalization in various fields of life is information and communication technology. Information technology is an inseparable part of the business world, especially in facing increasingly competitive business competition. The need for information technology is a basic need for companies to survive in a competitive business world (Indrayani, 2017). Determining the good and bad of a job is supported by existing human resources because human resources are one of the most important and determining factors in every organization. Where all will affect the effectiveness of the human resources owned by each existing organization, structure, and technology in an organization (Runtu et al., 2015). Performance measurement is one of the most important factors for an organization or company because performance

measurement is the process of measuring the extent to which a company is doing work to achieve its goals (Febrianto, 2015). The result of the accounting information system is valuable information for measuring financial performance and preparing accurate financial reports. Information technology, including the use of computers, can help speed up and improve the information collection process (Putra et al., 2020).

Based on the known development of total net profit and liabilities at PT Pelindo Terminal Petikemas Belawan in 2018-2022. In 2019-2022, the profit earned continued to decline compared to 2018. In 2020, the company's profit decreased but the company's debt increased compared to the previous year. The increase in liabilities in 2020 shows that the company must make debts to other parties due to a decrease in profits. The decline in profits that occurs every year is very bad for the company because it results in decreased company performance. In determining whether or not the financial performance of a company can be seen through profit development. Profit or profit is the main goal of a company that must be achieved. Profit or profit can be used as a measure of the effectiveness of a company's operations (Nainggolan & Abdulla, 2022).

Profit is the result of the difference between income and expenses, so profit can assess inputs (in the form of expenses measured by costs) and outputs (in the form of revenue earned). If there is profit growth in a company, this indicates that management has done well in utilizing and managing company resources effectively and efficiently (Rialdy, 2017). According to (Soemarsono in Suartika et al, 2013) The profit obtained by the company will be able to show the performance of the company concerned. Measuring the company's ability to generate profits and pay its debts can be a factor considered in evaluating company performance (Adawiyah, 2019).

Companies that have a high level of profitability tend to use few liabilities compared to companies with low profitability. This is because companies with high profitability can use most of the funding from their internal sources. On the other hand, companies with low profitability will rely on liabilities to finance their operations (Rahma & Prasetyo, 2021). Performance reflects success in achieving targets, both for individuals and organizations. If the results are in accordance with the predetermined plan, the performance is considered successful. If it exceeds the plan, performance is considered excellent. However, if the results do not match or are less than planned, then the performance is considered poor (Hafsah, 2017).

The centra application is a management application system that automates business processes and integrates all aspects of the company, so that it can present company management and accountability in accordance with GCG provisions and principles (Wahyudi, 2021). The centra application is used in terms of payments, billing, bank reconciliation, tax invoices, budget reports, balance sheet reports, trial balance, profit and loss, and income statements. The next phenomenon in the use of information technology is where the company already has a good accounting information system through software or applications, but it is still considered less than optimal in its implementation due to an unstable internet network that hinders the implementation process. This makes the quality of the company's accounting information system poor, which causes the company's data processing process to be hampered and not optimal. The success or failure of the company in achieving the previously set goals is highly dependent on the ability of human resources (employees) in carrying out individual tasks in an organization determined by the performance it achieves within a certain time. Performance needs to be used as an evaluation for leaders to determine the high and low performance that exists in an organization or company (Mutholib & Ammy, 2020).

2. RESEARCH METHOD

This type of research used is associative method. Associative research is research that aims to analyze the relationship between one variable and another or how a variable

affects another variable. According to (Sugiyono, 2017) "An associative approach is a formulation of research problems that asks about the relationship between two or more variables". This research is included in the type of quantitative research. According to (Juliandi et al., 2015) "Research with a quantitative approach emphasizes its analysis of numerical data (numbers) processed by statistical methods".

The population stated according to (Sugiyono, 2017) population is a generalization area consisting of objects or subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions. The population in this study were all employees of PT Pelindo Terminal Petikemas Belawan, totaling 165 people. According to (Sugiyono, 2017) suggests that the sample is part of the number and characteristics of the population. Sample measurement is a step to determine the size of the sample taken in carrying out research on an object. The sample criteria in this study are: 1. Parts that are directly involved in the use of computers and accounting information systems. Employees who have worked 3-5 years at PT Pelindo Terminal Petikemas Belawan. 3. Employees who already have a bachelor's or master's degree at PT Pelindo Terminal Petikemas Belawan. Then the number of samples in this study were 40 respondents.

3. RESULTS AND DISCUSSIONS

Convergent Validity

Convergent validity is used to see the extent to which a measurement correlates positively with alternative measurements of the same construct. To see whether an indicator of a construct variable is valid or not, it is seen from the outer loading value. If the outer loading value is greater than (0.4) then an indicator is valid (Hair Jr, et.al, 2017).

Table 1. Convergent Validity Table

	Company Performance	Human Resource Competencies	Accounting Information System Quality	Information Technology Utilization
X1.1				0.719
X1.10				0.775
X1.2				0.789
X1.3				0.813
X1.4				0.805
X1.5				0.717
X1.6				0.798
X1.7				0.786
X1.8				0.723
X1.9				0.791
X2.1		0.808		
X2.10		0.788		
X2.11		0.733		
X2.12		0.915		
X2.13		0.815		
X2.2		0.767		
X2.3		0.768		
X2.4		0.843		
X2.5		0.721		
X2.6		0.877		
X2.7		0.840		
X2.8		0.881		
X2.9		0.815		
Y.1	0.772			
Y.10	0.898			
Y.11	0.851			

Y.12	0.754	
Y.13	0.719	
Y.14	0.717	
Y.15	0.818	
Y.16	0.729	
Y.17	0.840	
Y.2	0.809	
Y.3	0.728	
Y.4	0.806	
Y.5	0.868	
Y.6	0.882	
Y.7	0.727	
Y.8	0.830	
Y.9	0.744	
Z.1		0.774
Z.10		0.865
Z.11		0.808
Z.2		0.771
Z.3		0.800
Z.4		0.752
Z.5		0.799
Z.6		0.799
Z.7		0.823
Z.8		0.730
Z.9		0.866

Source: Data processed SmartPLS, 2023

Based on the table above, it can be seen that the outer loading value for the information technology utilization variable is greater than 0.4, so all indicators on the information technology utilization variable are declared valid. The outer loading value for the human resource competency variable is greater than 0.4, so all indicators on the human resource competency variable are declared valid. The outer loading value for the company performance variable is greater than 0.4, so all indicators on the company performance variable are declared valid. The outer loading value for the accounting information system quality variable is greater than 0.4, so all indicators on the accounting information system quality variable are declared valid.

Discriminant Validity

Discriminant validity aims to assess whether an indicator of a construct variable is valid or not, namely by looking at the Heterotrait - Monotrait Ratio of Corelation (HTMT) value <0.90, then the variable has good discriminant validity (valid) (Hair Jr, et.al, 2017).

Table 2. Discriminant Validity Data

	Company Performance	Human Resource Competencies	Accounting Information System Quality	Information Technology Utilization
Company Performance	0.796			
Human Resource Competencies	0.881	0.815		
Accounting Information System Quality	0.894	0.811	0.800	
Information Technology				

Utilization	0.778	0.851	0.730	0.772
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Source: Data processed SmartPLS, 2023

Based on the table above, the correlation value of the Heterotrait - Monotrait Ratio Of Corelation (HTMT) variable Information Technology Utilization with Human Resource Competencies is 0.851 <0.900, the correlation value of the Heterotrait - Monotrait Ratio Of Corelation (HTMT) variable Information Technology Utilization with Company Performance is 0, 778 <0.900, the correlation value of the variable Heterotrait - Monotrait Ratio Of Corelation (HTMT) Information Technology Utilization with the quality of accounting information systems is 0.730 <0.900, thus all correlation values of the Information Technology Utilization variable are declared valid.

The correlation value of the Heterotrait - Monotrait Ratio of Corelation (HTMT) Human Resource Competencies variable with Company Performance is 0.881 <0.900, the correlation value of the Heterotrait - Monotrait Ratio of Corelation (HTMT) Human Resource Competencies variable with the quality of the accounting information system is 0.811 <0.900, thus the entire correlation value of the Human Resource Competencies variable is declared valid.

The correlation value of the Heterotrait - Monotrait Ratio of Corelation (HTMT) variable accounting information system quality with Company Performance is 0.894 <0.900, thus the entire correlation value of the accounting information system quality variable is declared valid.

Colinearitas (Colinierity)

Collinearity testing is to prove whether the correlation between latent variables/constructs is strong or not. If there is a strong correlation, it means that the model contains problems when viewed from a methodological point of view, because it has an impact on the estimation of its statistical significance. This problem is called collinearity. The value used to analyze it is by looking at the Variance Inflation Factor (VIF) value. (Hair Jr, et.al, 2017). If the VIF value is greater than 5.00, it means that there is a collinearity problem, and vice versa there is no collinearity problem if the VIF value is greater than 5.00.

Table 3. Colinearity data

	Company Performance	Human Resource Competencies	Accounting Information System Quality	Information Technology Utilization
Company Performance				
Human Resource Competencies	0.795		0.691	
Accounting Information System Quality	0.523			
Information Technology Utilization	0.101		0.141	

Source: Data processed SmartPLS, 2023

The data above can be described as follows:

(a). VIF for the correlation of Information Technology Utilization with Company Performance is 0.101 <5.00 (no collinearity problem occurs), (b). VIF for correlation Human Resource Competencies with Comy Performance is 0.795 <5.00 (no collinearity problem occurs), (c). VIF for the correlation of Information Technology Utilization with the

quality of accounting information systems is $0.141 < 5.00$ (there is no collinearity problem), (d). VIF for the correlation of Human Resource Competencies with the quality of accounting information systems is $0.691 < 5.00$ (no collinearity problem occurs) (d). VIF for correlation of accounting information system quality with Company Performance is $0.523 < 5.00$ (no collinearity problem occurs).

Internal Consistency Analysis

Table 4. Internal Consistency Analysis Data

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Company Performance	0.963	0.965	0.967	0.633
Human Resource Competencies	0.958	0.961	0.962	0.664
Accounting Information System Quality	0.944	0.947	0.951	0.640
Information Technology Utilization	0.925	0.928	0.937	0.597

Source: Data processed SmartPLS, 2023

Based on the internal consistency analysis data in the table above, the results show that the Information Technology Utilization variable has a composite reliability value of $0.928 > 0.600$, so the Information Technology Utilization variable is reliable, then the Human Resource Competencies variable has a composite reliability value of $0.961 > 0.600$ then the Human Resource Competencies variable is reliable, the Company Performance variable has a composite reliability value of $0.965 > 0.600$ then the Company Performance variable is reliable, the accounting information system quality variable has a composite reliability value of $0.947 > 0.600$ then the accounting information system quality variable is reliable.

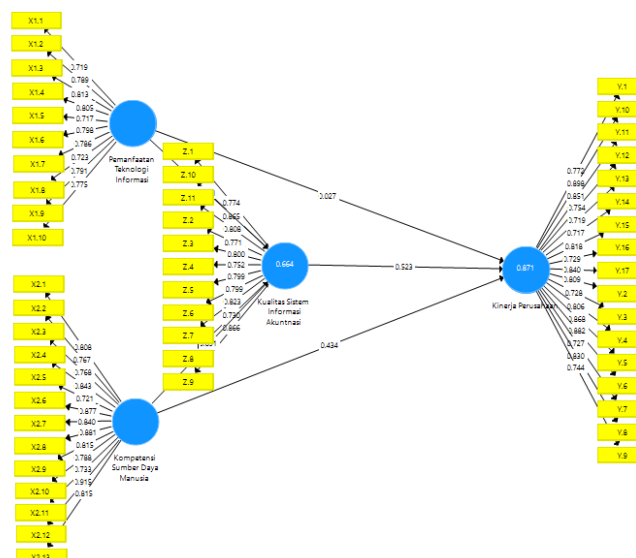


Figure 1. Hypothesis Testing

Table 5. Direct Effect Hypothesis

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Human Resource Competencies -> Company Performance	0.434	0.384	0.214	2.022	0.044
Human Resource Competencies -> Accounting Information System Quality	0.691	0.689	0.175	3.942	0.000
Accounting Information System Quality -> Company Performance	0.523	0.590	0.222	2.354	0.019
Information Technology Utilization -> Company Performance	0.027	0.011	0.147	0.185	0.853
Information Technology Utilization -> Accounting Information System Quality	0.141	0.163	0.195	0.723	0.470

Source: Data processed SmartPLS, 2023

Based on the table above, it can be concluded that the direct effect hypothesis is as follows: (a). The direct effect of Human Resource Competencies on the Company Performance variable has a path coefficient of 0.434 (positive), so an increase in the value of the Human Resource Competencies variable will be followed by an increase in the Company Performance variable. The influence of the Human Resource Competencies variable on Company Performance has a P-Values value of 0.044 < 0.05, so it can be stated that the influence between Human Resource Competencies on Company Performance is significant, (b). The direct effect of the Human Resource Competencies variable on the accounting information system quality variable has a path coefficient of 0.691 (positive), so an increase in the value of the Human Resource Competencies variable will be followed by an increase in the accounting information system quality variable. The effect of the Human Resource Competencies variable on the quality of accounting information systems has a P-Values value of 0.000 < 0.05, so it can be stated that the effect between Human Resource Competencies on the quality of accounting information systems is significant, (c). The direct effect of the accounting information system quality variable on the Company Performance variable has a path coefficient of 0.523 (positive), so an increase in the value of the information system quality variable will be followed by an increase in the Company Performance variable. The influence of the information system quality variable on Company Performance has a P-Values value of 0.019 < 0.05, so it can be stated that the influence between the quality of information systems on Company Performance is significant, (d). The direct effect of the Information Technology Utilization variable on the Company Performance variable has a path coefficient of 0.027 (positive), so an increase in the value of the Information Technology Utilization variable will be followed by an increase in the Company Performance variable. The effect of the Information Technology Utilization variable on Company Performance has a P-value of 0.853 > 0.05, so it can be stated that the effect between Information

Technology Utilization on Company Performance is not significant, (e). The direct effect of the Information Technology Utilization variable on the accounting information system quality variable has a path coefficient of 0.141 (positive), so an increase in the value of the Information Technology Utilization variable will be followed by an increase in the accounting information system quality variable. The effect of the Information Technology Utilization variable on the quality of accounting information systems has a P-Values value of $0.470 < 0.05$, so it can be stated that the effect between Information Technology Utilization on the quality of accounting information systems is not significant.

Table 6. Hypothesized Indirect Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Human Resource Competencies -> Accounting Information System Quality -> Company Performance	0.361	0.407	0.185	1.952	0.052
Information Technology Utilization -> Accounting Information System Quality -> Company Performance	0.074	0.102	0.128	0.578	0.563

Source: Data processed SmartPLS, 2023

Based on the table above, it can be concluded that the indirect effect hypothesis is as follows: (a). The indirect effect of the Human Resource Competencies variable on the Company Performance variable with the accounting information system quality variable as an intervening variable obtained a P value of $0.052 < 0.05$, thus it can be stated that the quality of the information system has no significant effect on mediating the influence between Human Resource Competencies information on company performance. (b). The indirect effect of the Information Technology Utilization variable on the Company Performance variable with the accounting information system quality variable as an intervening variable obtained a P Values value of $0.563 < 0.05$, thus it can be stated that the quality of the information system has no significant effect on mediating the effect between Information Technology Utilization on company performance.

Coefficient of Determination (R Square)

The Coefficient of Determination (R Square) aims to evaluate the accuracy of predicting a variable. In other words, to evaluate how the variation in the value of the dependent variable is influenced by the variation in the value of the independent variable in a path model (Hair Jr, et.al, 2017). An R Square value of 0.75 indicates a strong PLS model, an R Square of 0.50 indicates a moderate/medium PLS model and an R Square value of 0.25 indicates a weak PLS model (Ghozali, 2016).

Table 7. Coefficient of Determination (R Square) Data

	R Square	R Square Adjusted
Company Performance	0.871	0.860
Accounting Information System Quality	0.664	0.645

Source: Data processed SmartPLS, 2023

The table above shows the R-Square value for the variable R-Square value for the Company Performance variable of 0.871. This result shows that 87.1% of the Company Performance variable is influenced by Information Technology Utilization and Human

Resource Competencies, while 12.9% is influenced by other variables outside the study. Meanwhile, the quality of the accounting information system obtained a value of 0.664. These results indicate that 66.4% of the accounting information system quality variable can be influenced by the Information Technology Utilization and Human Resource Competencies variables, while 33.6% is influenced by other variables outside the study.

DISCUSSION

The Effect of Information Technology Utilization on Company Performance

The results obtained in the influence of Information Technology Utilization on Company Performance show that there is no influence of Information Technology Utilization on Company Performance. This explains that at PT Pelindo Terminal Petikemas Belawan Information Technology Utilization does not affect Company Performance. According to (Sari, 2015) The use of technology in organizational operational activities will have a significant impact not only on work efficiency but also on work culture both personally, between units, and as a whole institution. This research is in line with research (Kasandra and Juliarsa, 2016), (Sari, 2015) which states that Information Technology Utilization affects Company Performance. In some cases, Information Technology Utilization research always has a positive and significant impact on Company Performance, but in the case of my research, Information Technology Utilization does not have a positive impact or significant effect, this is because Information Technology Utilization is still not optimal in terms of access and use. So that it has not been able to support the company in improving Company Performance.

The Effect of Human Resource Competencies on Company Performance

The research results obtained in the influence of Human Resource Competencies on Company Performance show a significant influence of Human Resource Competencies on Company Performance. This explains that at PT Pelindo Terminal Petikemas Belawan Human Resource Competencies will affect Company Performance. Based on research (Sivanissa & Azizah, 2022) Human Resource Competencies has a positive and significant influence on employee performance at PT Sherish Cipta Interindo. Apart from being influenced by HR competencies, employee performance can also be influenced by the facilities and infrastructure provided by the company, because the better the facilities and infrastructure provided and received by employees will affect the employee's contribution to the company. With adequate facilities and infrastructure, employees will find it easier to carry out their duties and authorities and can also provide innovations and changes to the company for the success and progress of the company. Human Resource Competencies in improving Company Performance is very important with the existence of Human Resource Competencies that have good facilities and infrastructure will be able to assist companies in achieving better Company Performance. Thus, it can be said that in achieving Company Performance, of course, it must be equipped with competent Human Resource Competencies given adequate infrastructure and facilities from the company, of course it will have a good impact on the company because it can make it easier for employees to carry out their duties and responsibilities so that company goals and company success are achieved.

The Effect of Information Technology Utilization on the Quality of Accounting Information Systems

The research results obtained in Information Technology Utilization on the quality of accounting information systems show that there is no significant effect of Information Technology Utilization on the quality of accounting information systems. This explains that at PT Pelindo Terminal Petikemas Belawan Information Technology Utilization has no effect on the quality of accounting information systems. Based on research (Prasetyo, 2017) information technology has an effect in efforts to improve the quality of accounting

information systems, the quality of good information technology will have a positive influence in improving the quality of accounting information systems. The better the information technology, the information technology can be minimized. However, there are still other factors outside of information technology that are not examined in this study such as organizational culture, managerial support and manager participation which are thought to affect the quality of accounting information systems. The results of this study indicate that information technology has no effect in efforts to improve the quality of accounting information systems, the quality of information technology that does not have a positive influence in improving the quality of accounting information systems.

The Effect of Human Resource Competencies on the Quality of Accounting Information Systems

The research results obtained in the influence of Human Resource Competencies on the quality of accounting information systems show a significant influence of Human Resource Competencies on the quality of accounting information systems. This explains that at PT Pelindo Terminal Petikemas Belawan Human Resource Competencies will affect the quality of the accounting information system. (Baihaqi, 2016) states that owners or managers of MSMEs who have accounting knowledge will produce quality financial reports. The quality of financial reports is largely determined by Human Resource Competencies, because with competent human resources, financial reports will be produced that are timely, relevant and comparable. Based on the results of the research conducted, it shows that Human Resource Competencies and the quality of accounting information systems are interrelated. The higher the level of Human Resource Competencies, the greater the increase in the effectiveness of the accounting information system. Internal environmental factors, including Human Resource Competencies have an influence on the level of effectiveness of accounting information systems.

The Effect of Accounting Information System Quality on Company Performance

The research results obtained in the influence of the quality of accounting information systems on Company Performance show the influence of the quality of accounting information systems on Company Performance. This explains that at PT Pelindo Terminal Petikemas Belawan the quality of the accounting information system affects Company Performance. Based on research (Wulandari, 2018) with the title "The Effect of Accounting Information System Quality on Company Performance at PT Kereta Api (Persero) Bandung" whose results state that the quality of accounting information systems has a positive and significant influence on Company Performance. This is in line with the research I did where the quality of accounting information systems affects Company Performance. Which shows that the quality of the system has fulfilled integration and flexibility well which results in information system users feeling the ease of operating the accounting information system, thus optimizing the role of the quality of accounting information systems in supporting Company Performance.

The Effect of Information Technology Utilization on Company Performance with the Quality of Accounting Information Systems as an Intervening Variable

The research results obtained in the influence of Information Technology Utilization on Company Performance with the quality of accounting information systems as an intervening variable show that there is no influence of Information Technology Utilization on Company Performance with the quality of accounting information systems as an intervening variable. This explains that at PT Pelindo Terminal Petikemas Belawan Information Technology Utilization with the quality of accounting information systems as an intervening variable does not affect Company Performance. Based on research (Rahmawati & Suwandi, 2022) the accounting information system technology variable

has a significant effect on Company Performance. This shows that accounting information system technology allows companies to receive information more quickly, especially information about problems that occur within the company. The existence of an accounting information system technology can facilitate work between one division and another to obtain useful information. The company has technology with very adequate quality and capacity for the company's progress by producing better Company Performance. Accounting information system quality variables have a significant effect on Company Performance. This is because the quality of accounting information systems plays a very important role in achieving Company Performance. Based on the research that has been done where Information Technology Utilization on Company Performance with the quality of accounting information systems as an intervening variable has no effect, because the information technology has not been optimized resulting in the company's progress in producing the quality of accounting information systems to be not optimal. This is because the quality of accounting information systems has a very important role in improving Company Performance.

The Effect of Resource Competencies on Company Performance with the Quality of Accounting Information Systems as an Intervening Variable

The research results obtained in the influence of Human Resource Competencies on Company Performance with the quality of accounting information systems as an intervening variable indicate the absence of the influence of Human Resource Competencies on Company Performance with the quality of accounting information systems as an intervening variable. This explains that at PT Pelindo Terminal Petikemas Belawan Human Resource Competencies with the quality of accounting information systems as an intervening variable does not affect Company Performance. Based on research (Machmury & Mustamin, n.d., 2021) Human Resource Competencies affect the performance of financial division management. If employees in one unit of the financial division management unit involved in the process of preparing, implementing, managing, and accountable for finance are supported by high competence, it will affect employee work behavior which will then affect their performance in particular and management performance in general. Accounting information systems affect the performance of financial division management. If employees in one unit of the financial division management unit involved in the process of preparing, implementing, managing, and accountable for finance are supported by the application of a high accounting information system, it will affect employee performance which will ultimately achieve company management performance, especially the financial division. The results showed that Human Resource Competencies on Company Performance with the quality of accounting information systems as an intervening variable had no effect. This is because the role of information technology that has not been optimized makes Human Resource Competencies in the process of preparation, implementation, management, and accountability not supported by the application of high accounting information systems, resulting in Company Performance which ultimately does not achieve Company Performance set by the company.

4. CONCLUSION

Research at PT Pelindo Terminal Petikemas Belawan reveals the ineffectiveness of information technology utilization on company performance, indicating the possibility of other factors that are more instrumental in influencing company performance besides information technology. However, the study highlighted a positive and significant relationship between human resource competencies and company performance, suggesting a positive contribution of human resource competency levels to company performance at PT Pelindo Terminal Petikemas Belawan. Nonetheless, the research

findings also show that the utilization of information technology does not have a positive impact on the quality of the company's accounting information system. Further research results show that human resource competence has a positive influence on improving the quality of accounting information systems. While the research also confirms a significant influence between the quality of accounting information systems and company performance at PT Pelindo Terminal Petikemas Belawan. However, when combining information technology with the quality of accounting information systems as an intervening variable, no significant impact on company performance was seen. Therefore, future research is expected to explore specific factors that can be determinants of company performance, especially in the context of information technology utilization. Further focus on the implementation of information technology and concrete strategies to improve company performance is expected to provide a more holistic view, enabling the development of more effective strategies for PT Pelindo Terminal Petikemas Belawan.

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