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The Effect of Participation, Capability, Organizational Size on SIA Performance, and Task Complexity (Case Study at PTPN XII Kebun Gunung Gambir, Jember Regency)

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Abstract

Many factors to influence grade of accounting information system performance, which accounting information system performance it's measurer of company performance. The well accounting information system performance will according to company purpose short them or long therm. Many of research doing about influence information system user participation, information system user capability and size of organization toward accounting information system performance. That research's although use the same variables; information system user participation, information system user capability, size of organization and accounting information system performance but founded different conclude version. This research it necessary to reexamine and comparison with other research in the past. Hypothesis in this research is information system user participation, information system user capability and size of organization toward accounting information system performance according to partial or simultaneous, and task complex give moderating influential information system user participation, information system user capability and size of organization toward accounting information system performance. This research object it's PTPN XII Kebun Gunung Gambir with quantity of sample 63 respondent. Technique has been selected as a using sampling jenuh. Observation, interview, and questionnaire were used as a tool in data collection method and data analysis technique in this study is moderating regression analysis.

INTRODUCTION

The era of globalization, competition, change and uncertainty between business fields color the life of an increasingly tight business environment. In order for a business entity or company to survive, improvements are needed to increase business. This increasing business competition requires companies to be able to take advantage of existing capabilities as well as possible. Management in a company needs to identify problems, select, analyze an appropriate adjustment process to get opportunities to excel from its competitors.

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The development of the times, which was followed by the rapid development of information systems, resulted in significant changes to a company in making decisions in terms of the right strategy in order to compete in an increasingly tight and competitive industrial environment. Advances in information systems also significantly affect human intelligence. And one of the things that must be considered by a company in responding to the development of information systems is knowing the basis of a technology which is the application of science to utilize and control the company appropriately that can be relied on both to employees and managerial. In addition, in the course of knowledge of information technology it depends on the personal intelligence of each individual in the scope of the company. With the integration of intelligence in humans, to the development of information systems, the coaching of each person will go well. Logically, the consideration of the importance of the ability of users of information systems for the development of the related company is very important.

The size of the organization shows the total number of members (personnel) of the organization. Organizational size relates to several structural characteristics of the organization, namely: the complexity of the structure, refers to the degree

of differentiation contained within an organization. Formalization, showing the level of use of documents and written rules in carrying out organizational activities. Centralization shows the division of power in decision-making according to hierarchical levels in the organization.

The success of implementing an accounting information system cannot be separated from the complexity of the task. Task complexity is an unstructured, confusing and difficult task (Sanusi and Iskandar, 2007, in Nadhiroh, 2010). Some audit tasks are considered as tasks of high complexity and difficulty, while others perceive them as easy tasks (Jiambalvo and Pratt, 1982, in Nadhiroh, 2010). Task complexity is a process of a task that requires a certain amount of structure and clarity of the given task, so that the complexity of the task will increase due to the increasing number of processes and the reduced level of structure (Campbell, 1988; Wood, 1986; Bonner and Sprinkle, 2002 in Arywarti and Martani, 2009).

Accounting is the language of business. Management uses information as a communication tool and a thinking tool in business. As a thinking tool, management uses accounting to plan and control the company in order to function effectively and efficiently, accounting information must be relevant and reliable. With this information system, it is expected that the information produced is of higher quality in accordance with the needs of the information users. As well as being able to improve the performance of accounting information systems, where the performance of accounting information systems can be measured by user satisfaction with the use of accounting information systems. Competition, change, uncertainty color the life of the business environment. For that we need an information system that is able to capture, create and manipulate internal and external information effectively, so that management has the knowledge to detect effectively when changing conditions require strategic responses. The use of information systems is expected to provide great benefits to the highly competitive business world (Setianingsih, 2008: 193).

Nugroho (2008) states, "By utilizing information systems, it is hoped that a company will be able to explore its potential and utilize it optimally in order to gain an advantage in the competition". A company's information system will be successful depending on how the system is run, the ease of the system for its users, and the utilization of the technology used (Goodhue, 1995, in Jumaili, 2005). In addition, other factors such as participation also support the success of

the information system. Several studies that have been carried out by researchers related to the participation of users or users of information systems are (Wulandari, 2006): Lau (2005), Irawati and Wijayanti (2005), Komara (2005), Amrul and Syar'ie (2005) , Sadatamrul (2004), and Wijaya (2004). These studies produce a conclusion that user participation has a positive relationship to the success of an information system that is implemented in a company or organization. In the sense that if the users of this information system have a role in the development of information system technology, the company or organization will experience developments in the use of information technology.

As one of the State-Owned Enterprises under the Ministry of Agriculture that participates in implementing and supporting government policies and programs in the field of economy and national development, PTPN XII Kebun Gunung Gambir has developed its mission of being a sustainable plantation-based downstream industry and making it the most attractive company to invest in. business partner. To support this mission, the management of PTPN XII Gunung Gambir Gardens implements an information system. The information systems implemented at PTPN XII Kebun Gunung Gambir include: Geographic Information System (GIS), Human Resources (HR), Official Letters and Documents. The management of PTPN XII Kebun Gunung Gambir realizes that information systems can meet the information needs of the business world very quickly, timely, relevantly, and accurately. The use of the information system at PTPN XII Gunung Gambir Gardens attracted researchers to take the research location at PTPN XII Gunung Gambir Gardens.

Based on the observations of researchers, PTPN XII Kebun Gunung Gambir is also one of the largest plantation companies in Jember, especially in producing tea and coffee commodities. Meanwhile, the role of tea and coffee in Indonesia is very large, because it can be used as state financial income and also as a foreign exchange levy for exports and a source of income for farmers. PTPN XII Kebun Gunung Gambir itself, is engaged in exporting commodities to foreign countries whose commodities are produced to meet domestic demand. This tea and coffee plantation commodity belonging to PTPN XII Kebun Gunung Gambir has a big role in supporting the Indonesian economy because in general it is able to

compete with the international market. Therefore, researchers have an interest in researching objects at PTPN XII Gunung Gambir Gardens. The success of PTPN XII Gunung Gambir Plantation in processing tea and coffee plantation products for export as foreign exchange cannot be separated from the influence of managerial and employee performance that can support success in supplying the needs of tea and coffee exported to international markets. From this, we can also see that an increase in employee performance can also support an increase in the production of tobacco commodities to be exported. Based on the description of the phenomenon of the problems mentioned above, the researcher wants to see how the influence of information system user participation, information system user capabilities, organizational size on accounting information system performance with task complexity as moderating variable at PTPN XII Gunung Gambir Garden.

Resources Based Theory

Resource-based theory (Resources Based Theory) can explain the relationship between information technology and company performance. This theory starts from an understanding of the diversity of resources owned by the company and focuses more on advantages based on firm-specific resources. Research developed by Powell and Dent-Micallef (2007), regarding an integrative resource-based theoretical framework, has provided empirical study results by supporting the opinion that information technology creates economic value by acting as leverage and by utilizing human resources. as well as other physical resources owned by the company (Ghozali and Hapsari, 2006).

Based on resource dependence theory, company size is the most important operational factor that influences company behavior in responding to its new environment. Large companies are more innovative because of their ability to take on greater risks. Large companies are expected to have the resources and infrastructure to respond to their environment. Thus, as the scale of production increases, the production technology used will be more cost effective, which is caused by the existence of economies of scale.

Accounting information system

There are several definitions of accounting information systems that have been put forward by experts, namely as follows:

Bodnar and Hopwood's statement explains that an accounting information system is a collection of resources, such as people and equipment, designed to convert financial data and other data into information (Bodnar and Hopwood, 2010:1).

Information System User Participation

The users of information systems are mostly people who will only use information systems that have been developed such as operators and managers (end users). The end users of information systems are usually less concerned with the costs incurred and the benefits obtained compared to the owners of information systems. The main concern of the end user of the information system is how the information system can help complete its work (Azhar Susanto, 2008:254).

Information System User Capabilities

Ability refers to the individual's certainty to perform various tasks in a particular job. It is an assessment of what one can do. Ability to perform job functions while applying or using essential knowledge. Demonstrable abilities through activities or behaviors needed to do the job.

Organization Size

According to Jogiyanto (2007: 205) organizational size is a factor that affects information needs, the larger the organization, the more information is needed. In Elsa Pratiwi (2010: 50) company size or company scale is basically grouping companies into several groups, including large, medium and small companies.

Task Complexity

Someone who is faced with low task complexity will exert greater effort to complete the task, where the effort will affect the resulting performance. On the other hand, a high task complexity reduces a person's effort in completing a task where this affects the resulting decrease in performance. A person is required to remain consistent in completing the task. A task is charged by a person who is competent in their field, because there will be differences in perceptions in defining complex tasks as according to Cecilia and Gundono (2007).

Based on the framework of thought and previous research, the authors conclude the following hypotheses:

H1: Information system user participation has an effect on SIA performance

H2: The ability of users of information systems affects the performance of SIA

H3 : Organizational size has an effect on SIA performance

H4: The effect of information system user participation has an effect on SIA performance by moderating task complexity

H5: The effect of the ability of information system users on the performance of AIS by moderating the complexity of the task

H6: The effect of organizational size on SIA performance by moderating task complexity

METHODS

Method is a way or steps that must be passed in solving a problem. In preparing the research report, it is necessary to seek and collect data and information in accordance with the nature of the problem and related to the objectives of the researcher in order to obtain a complete data structure to be used as a basis for discussion.

According to Sugiyono (2008) research methods are: "Scientific methods are used to obtain valid data with the aim of discovering, proving and developing knowledge, so that in turn it can be used to understand, solve and anticipate problems". This type of research according to the level of explanation is quantitative descriptive. Sugiyono (2008) states that research at the level of explanation is the level of explanation. This study intends to explain the position of the variables studied and the relationship between one variable and another, while descriptive research is research conducted to determine the value of independent variables, either one or more (independent) variables without making comparisons, or relationships with other variables. . This research is included as explanatory research, namely research that explains the casual relationship and examines the relationship between several variables through hypothesis testing or explanatory research (Sugiyono, 2008).

Population is a group of people, events or things that have certain characteristics (Indriantoro and Supomo, 2009). The target population in this study were staff / employees & monthly employees of information technology users at PTPN XII Kebun Gunung Gambir, amounting to 63 people.

The sampling method used the saturated sampling method, where all members of the population were sampled. The samples in this study were staff /

employees & employees of information technology users at PTPN XII Gunung Gambir Gardens, totaling 63 people.

RESULTS AND DISCUSSION

Moderating regression analysis was used to test the hypothesis about the effect of the independent variable on the dependent variable through the moderating variable. Based on the moderated regression estimation with the IBM SPSS version 20.0 program, the following results were obtained:

Table 1. Moderating Regression Analysis Results

No	Variable	Regression Coefficient	*Standart Error*
1	Constant	1,171	0,859
2	Information System user participation (X1)	0,346	0,025
3	Information System User Capabilities (X2)	0,330	0,022
4	Organization Size (X3)	0,116	0,085
5	Task Complexity(Z)	0,224	0,070
6	Moderate1	0,134	0,038
7	Moderate2	0,179	0,168
8	Moderate3	0,324	0,089

Source: Appendix IV

Based on Table 1, it can be seen that the regression equation formed is:

$$\mathbf{Y = 1{,}171 + 0{,}346\ X_1 + 0{,}330\ X_2 + 0{,}116\ X_3 + 0{,}224\ Z + 0{,}134\ (X_1.Z) + 0{,}179\ (X_2.Z) + 0{,}324\ (X_3.Z)}$$

description:

Y = Accounting Information System Performance
X1 = Information System user participation
X2 = Information System User Capabilities
X3 = Organization Size
Z = Task Complexity
(X_1.Z) = Moderate1 (Moderation of Information System User Participation and Task Complexity)
(X_2.Z) = Moderate2 (Moderation of Information System User Capabilities and Task Complexity)
(X_3.Z) = Moderate3 (Moderation of Organizational Size and Task Complexity)

From these equations it can be interpreted that:

a. The constant of 1.171 indicates the magnitude of the performance of the accounting information system when the participation of information system users, the ability of information system users, the size of the organization, the

complexity of the task, moderate1, moderate2, and moderate3 are equal to zero.

b. b1 = 0.346 means that if the ability of information system users, organizational size, task complexity, moderate1, moderate2, and moderate3 are equal to zero, then the increased participation of information system users will increase the performance of accounting information systems. This also indicates that the participation of users of information systems has a positive effect on the performance of accounting information systems, which means that the better participation of users of information systems will have an impact on the better performance of accounting information systems assuming the ability of users of information systems, organizational size, task complexity, moderate1, moderate2, and moderate3 constant.

c. b2 = 0.330 means that if the participation of users of information systems, organizational size, task complexity, moderate1, moderate2, and moderate3 are equal to zero, then increasing the ability of information system users will increase the performance of accounting information systems. This also indicates that the ability of information system users has a positive effect on the performance of accounting information systems, which means that the better the ability of users of information systems will have an impact on the better performance of accounting information systems with the assumption that information system user participation, organizational size, task complexity, moderate1, moderate2, and moderate3 constant.

d. b3 = 0.116 means that if the participation of information system users, the ability of information system users, task complexity, moderate1, moderate2, and moderate3 are equal to zero, then increasing the size of the organization will increase the performance of accounting information systems. This also indicates that the size of the organization has a positive effect on the performance of accounting information systems, which means that the better the size of the organization, the better the performance of the accounting information system, assuming the participation of users of information systems, the ability of users of information systems, task complexity, moderate1, moderate2, and moderate3 constant.

e. b4 = 0.224 means that if the participation of users of information systems, the ability of users of information systems, size of the organization, moderate1,

moderate2, and moderate3 are equal to zero, then the increasing complexity of the task will increase the performance of the accounting information system. This also indicates that task complexity has a positive effect on information system performance accounting which means that the better the complexity of the task will have an impact on the better performance of the accounting information system with the assumption that the participation of information system users, the ability of information system users, the size of the organization, moderate1, moderate2, and moderate3 are constant.

f. b5 = 0.134 means that if the participation of users of information systems, the ability of users of information systems, organizational size, task complexity, moderate2, and moderate3 are equal to zero, then increasing moderate1 will increase the performance of accounting information systems. This also indicates that moderate1 has a positive effect on the performance of accounting information systems, which means the better moderate1 will have an impact on the better performance of accounting information systems with the assumption that information system user participation, information system user capabilities, organizational size, task complexity, moderate2, and moderate3 are constant. .

g. b6 = 0.179 means that if the participation of users of information systems, the ability of users of information systems, organizational size, task complexity, moderate1, and moderate3 are equal to zero, the increase in moderate2 will increase the performance of the accounting information system. This also indicates that moderates have a positive effect on the performance of accounting information systems, which means that the better moderates, the better the performance of accounting information systems with the assumption that information system user participation, information system user capabilities, organizational size, task complexity, moderate1 and moderate3 are constant. .

h. b7 = 0.324 means that if the participation of users of information systems, the ability of users of information systems, organizational size, task complexity, moderate1, and moderate2 are equal to zero, the increase in moderate3 will increase the performance of the accounting information system. This also indicates that moderate3 has a positive effect on the performance of accounting

information systems, which means the better moderate3 will have an impact on the better performance of accounting information systems with the assumption that information system user participation, information system user ability, organizational size, task complexity, moderate1, moderate2 are constant.

Based on the results of statistical tests, it can be clearly seen that partially, all independent variables have an effect on the dependent variable . The influence given by the three independent variables is positive, meaning that the participation of users of information systems, the ability of users of information systems, and the size of the organization will result in higher accounting information system performance. These results are in accordance with the proposed hypothesis.

CONCLUSION

From the discussion above, the following conclusions can be drawn:

1. Participation of users of information systems, the ability of users of information systems, and the size of the organization simultaneously affect the performance of accounting information systems with a significant value.
2. Participation of users of information systems, the ability of users of information systems, and the size of the organization partially affect the performance of accounting information systems with a significant value.
3. Task complexity moderated the effect of information system user participation and organizational size on accounting information system performance, while the effect of information system usage ability on accounting information system performance was not moderated by task complexity.

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