

The Influence of Effectiveness and Efficiency of Use of Accounting Information Systems on Company Performance at CV. Prima Independent

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Article Information		Abstract
Submission date	10 December 2023	<p>Research aim: This research was conducted with the aim of determining the effect of the effectiveness and efficiency of using an accounting information system on company performance at CV Prima Mandiri as one of the companies that uses an accounting information system.</p> <p>Design/Method/Approach: The subjects in this research were CV Prima Mandiri employees as users of the accounting information system implemented in the company. This research uses a causal quantitative approach with analytical instruments in the form of multiple linear regression analysis and hypothesis testing using the t test, F test and determination test.</p> <p>Research Finding: The results of the research show that the effectiveness and efficiency variables in the use of accounting information systems have a significant effect, both partially and simultaneously, on company performance at CV Prima Mandiri.</p> <p>Keywords : Performance, Efectivity, Eficiency, Accounting SIA</p>
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1. Introduction

The increasingly rapid development of technology is driving changes in various sectors of life. One sector that seems to be growing thanks to technology is the economic sector. Technology makes it easier to carry out business activities from small to large scale with the presence of information systems. Accounting information systems are a concrete manifestation of the use of technology in the business sector. The accounting information system makes management more centralized, supports ease in accessing information, and is able to increase efficiency which has an impact on reducing operational costs. One of the company's goals in implementing an accounting information system is to improve company performance. Often, company performance is directly proportional to the company's needs. This means that the greater the company's desire to improve its performance, the greater the company's need to continue to improve and innovate [1]. These needs are answered by the existence of an accounting information system. However, not many companies understand that this information system is important for the continuity of the company. As a result, there are many cases where companies experience a decline in performance because they do not implement a good and integrated information system. Ironically, most of these cases are experienced by small companies so that the company's performance stagnates or actually declines [2].

The effectiveness and efficiency of using accounting information systems plays an important role in improving employee performance. System effectiveness can be seen through several indicators such as system quality, information quality, and system use. In addition to

the effectiveness of using information systems, it is also accompanied by efficiency where by using an accounting information system, transaction recording will be faster and more orderly compared to manual recording because the current accounting information system already provides comprehensive financial reports. Thus, to be able to achieve the company's goal, namely improving company performance through an accounting information system, it must be able to be analyzed and evaluated whether the implementation of the accounting information system in the company is running effectively and efficiently [3]. According to research conducted by Prastika and Purnomo, it shows that the use of an accounting information system has a positive effect on the performance of several MSMEs in Pekalongan City [4]. Furthermore, according to Istianah, the research results show similar results where the accounting information system has a significant influence on the performance of SMEs in Pati Regency [5]. Then, research according to Dewi Lestari shows that the use of accounting information systems has a positive and significant effect on company performance, in this case MSMEs [6]. However, research conducted by Hama showed the opposite result where accounting information systems had no influence on company performance [4].

Research conducted by Prastika and Purnomo shows that the implementation of accounting information systems has a positive influence on the performance of MSMEs in Pekalongan City [4]. The difference in research is in the independent variables used which only consist of SIA. Then, research conducted by Dewi Lestari showed that the implementation of an accounting information system had a significant influence on the performance of MSMEs in the Bandar Lampung City area [6]. The difference in research is in the independent variables used which only consist of SIA. Then, research conducted by Izni shows that the implementation of accounting information systems has a significant influence on financial performance. PT BPRS Mitra Agro Usaha Bandar Lampung [7]. The difference in research is in the independent variables used which only consist of SIA. Then, research conducted by Hama showed that the implementation of an accounting information system had no significant effect on cooperative performance. Meanwhile, control variables have a significant influence on the performance of cooperatives in Payangan District [8]. The difference in research is in the independent variables used, namely AIS and internal control systems. Finally, research by Prasetyo and Ambarwati shows that the implementation of accounting information systems has a significant influence on the performance of MSMEs in the Yogyakarta area [9]. The difference in research is in the independent variables used which only consist of SIA.

Based on the description of the problems faced by CV Prima Mandiri as well as previous research which showed different results, the researcher then decided to take a research topic related to the use of accounting information systems and company performance so that the title taken was "The Influence of Accounting Information System Effectiveness and Efficiency on Company Performance at CV Prima Mandiri". The purpose of this research is to determine the effectiveness and efficiency of using accounting information systems on company performance at CV Prima Mandiri.

1.1. Statement of Problem

The problem formulation in this research includes:

1. Does the effectiveness of the use of accounting information systems significantly influence the performance of CV Prima Mandiri Company?
2. Does the efficiency of using accounting information systems significantly influence the performance of CV Prima Mandiri Company?

3. Does the effectiveness and efficiency of using accounting information systems simultaneously influence the performance of CV Prima Mandiri?

1.2. Research Objectives

The aim of this research is:

1. To partially analyze the influence of the effectiveness of the use of accounting information systems on the performance of CV Prima Mandiri Company?
2. To partially analyze the influence of the efficient use of accounting information systems on the performance of CV Prima Mandiri Company?
3. To analyze simultaneously the influence of the effectiveness and efficiency of using accounting information systems on the performance of CV Prima Mandiri Company?

2. Method

This research uses a causal quantitative approach where in this research an independent variable analysis will be carried out consisting of the effectiveness and efficiency of using AIS on the dependent variable in the form of company performance at CV Prima Mandiri. The effectiveness variable indicators used in this research consist of the computer information system used in the company which is advanced / has a high system, the information system used by the company prepares financial reports in a timely and accurate manner, the accounting information system used in the company can increase productivity both as an employee and as a company accountant, the accounting information system used in the company can increase the effectiveness of customer service. Furthermore, the efficiency variable indicators used consist of time efficiency, cost efficiency, target efficiency, and energy and thought efficiency. Meanwhile, the indicators used in the company performance variables are timing, charity, and consistency. This research was conducted by CV Prima Mandiri, whose address is Gg Jayengbintoro, Kalangbret Village, Kauman District, Tulungagung Regency for approximately four months from September to December 2023. The population in this research was all 60 CV Prima Mandiri employees. The sampling carried out in this research used a purposive sampling technique, namely random sampling using certain considerations. The considerations used in sampling are employees who access the accounting information system in carrying out their work.

Based on consideration of these criteria, the sample taken was 30 people consisting of the board of directors, HRD, staff, production SPV, Sales SPV, Warehouse SPV and Marketing SPV. In this research, several testing instruments were used, including data quality tests consisting of validity and reliability tests, classical assumption tests, multiple linear regression analysis, and hypothesis tests consisting of t tests, F tests and determination tests. The instrument in this research is a questionnaire using a Likert scale with the following conditions:

Table 1. Likert Scale Description

Scale	Information
1	Strongly Disagree
2	Don't agree
3	Neutral
4	Agree
5	Strongly agree

3. Results and Discussion

3.1. Respondent Profile

The research subjects who were respondents in this study were all CV Prima Mandiri employees who accessed SIA in carrying out their work. The number of respondents in this study was 30 people. The following is a profile of respondents reviewed based on gender.

Table 2. Respondent Data Based on Gender

Gender	Amount	Percentage
Man	13	43%
Woman	17	57%

Source: Data processed in 2023

Based on this table, it can be seen that 43% of the respondents in this study were male. The remaining 57% of respondents were female.

Apart from looking at gender, respondents in this study were also looked at based on divisions or work sections consisting of board of directors, HRD, staff, production SPV, Sales SPV, Warehouse SPV and Marketing SPV. The following is a table of respondents' profiles based on employee work divisions.

Table 3. Respondent Data Based on Work Division

Division	Amount	Percentage
Staff	11	37%
Production SPV	6	20%
Marketing SPV	2	7%
Sales SPV	4	13%
Board of Directors	3	10%
HRD	2	7%
Warehouse SPV	2	7%

Source: Data processed in 2023

Based on the table above, it can be seen that the majority of respondents came from staff where the total staff was 11 people or 37% of the total population. Next, the production SPV consists of 6 with a percentage of 20%. Marketing SPV consisting of 2 people with a percentage of 7%. Furthermore, the sales SPV is 4 people with a percentage reaching 13% of the total population. Then the board of directors with a total of 3 people and a percentage of 10%. Next is HRD with 2 people and a percentage of 7%. The last one is SPV Gudang with 2 people and a percentage of 7%.

3.2. Data analysis

Validity test

Table 4. Validity Test Results

Effectiveness (X1)		
	Significance Value	Information
X1.1	0,74	Valid
X1.2	0,692	Valid
X1.3	0,652	Valid
X1.4	0,695	Valid
X1.5	0,484	Valid
X1.6	0,598	Valid
X1	1,00	Valid
Efficiency (X2)		
	Significance Value	Information
X2.1	0,642	Valid
X2.2	0,609	Valid
X2.3	0,784	Valid
X2.4	0,588	Valid
X2.5	0,765	Valid
X2.6	0,589	Valid
X2	1,00	Valid
Company Performance (Y)		
	Significance Value	Information
Y1	0,904	Valid
Y2	0,914	Valid
Y3	0,814	Valid
Y4	0,85	Valid
Y5	0,892	Valid
Y6	0,868	Valid
AND	1,00	Valid

Source: Data processed in 2023

Based on the results of the validity test carried out from testing twenty data, it was found that each statement on each variable had an average significance value of 0.67, which means more than 0.3494, so it can be concluded that the data used in this research is valid.

Reliability Test

Table 5. Reliability Test Results

Variable	Cronbach's Alpha	N of Items	N
Effectiveness	0,759	7	30
Efficiency	0,763	7	30

Variable	Cronbach's Alpha	N of Items	N
Company performance	0,811	7	30

Source: Data processed in 2023

Based on the table above, it can be seen that the average Cronbach's Alpha value is 0.777 more than the r table, so it can be said that the data used is reliable or dependable [10].

Classic Assumption Test
Normality Test

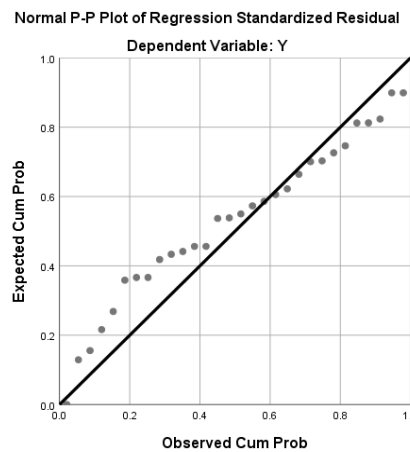


Figure 1. Normality Test Result

Source: Data processed in 2023

The research results show that the dots spread in the area around the diagonal line of the graph. This proves that the data used in the research is normally distributed.

Heteroscedasticity Test

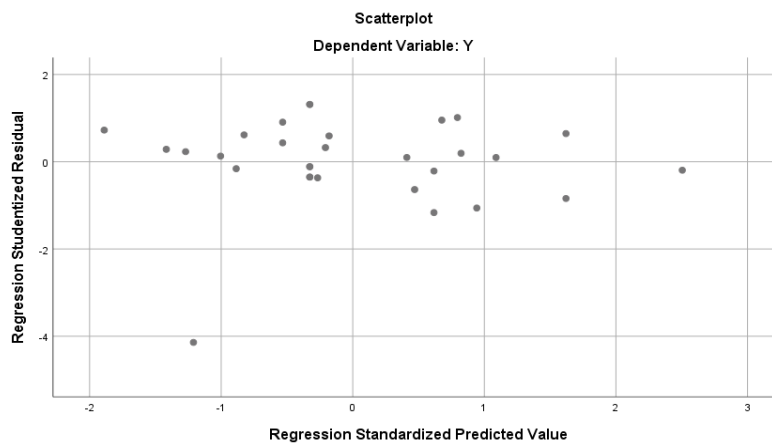


Figure 2. Heteroscedasticity Test Result

Source: Data processed in 2023

Based on the test data, it shows that the points on the scatterplot graph are spread above and below the Y axis, which indicates that there are no symptoms of heteroscedasticity in the

data used in the research.

Multicollinearity Test

Table 6. Multicollinearity Test Results

	Nilai t	Significance Value	Tolerance	VIF
Constant	0,78	0,442		
X1	0,858	0,039	0,625	2,119
X2	0,786	0,043	0,546	1,601

Source: processed data, 2023

The test results show that the VIF value of the effectiveness variable is 2.119 and the VIF value of the efficiency variable is 1.601. Apart from that, the tolerance value for each variable is more than 0.1, where the tolerance value for the effectiveness variable is 0.625 and the tolerance value for the efficiency variable is 0.546. Thus, there were no symptoms of multicollinearity found in the data used in the research.

Multiple Linear Regression Analysis

Table 7. Results of Multiple Linear Regression Analysis

Unstandardized Coefficient B	Std Error	Std Coefficient Beta	T	Sig.
4,481	9,684		0,78	0,442
0,399	0,465	0,45	0,858	0,039
0,309	0,394	0,791	0,786	0,043

Source: processed data, 2023

Based on this table, the regression equation formula is obtained as follows:

$$Y = 9,684 + 0,465X1 + 0,394X2 + e$$

T Test

Table 8. t Test Results

Unstandardized Coefficient B	Std Error	Std Coefficient Beta	T	Sig.
4,481	9,684		0,78	0,442
0,399	0,465	0,45	0,858	0,039
0,309	0,394	0,791	0,786	0,043

Source: processed data, 2023

Based on the t test results presented in the table above, the hypotheses that can be drawn are: The effectiveness variable (X1) partially influences company performance. From the results of the t test carried out, it was found that the significance value for the effectiveness variable (X1) was 0.039, which was smaller than 0.05, which means that the effectiveness variable had an influence on company performance. Based on the analysis carried out, the results obtained are that the significant value in the t test shows the number 0.039, where this number is smaller than 0.05, so that the hypothesis proposed in this research which states that

the effectiveness of the use of accounting information systems influences company performance can be accepted. The efficiency variable (X2) partially influences company performance. From the results of the t test carried out, it was found that the significance value for the efficiency variable (X2) was 0.043, which was smaller than 0.05, which means that the efficiency variable had an influence on company performance. Based on the analysis that has been carried out, it can be seen that the significance value in the t test for the efficiency variable is 0.043. This figure is certainly smaller than the significance level of 0.05 so that the hypothesis proposed in this research which states that the efficient use of accounting information systems has a significant effect on the performance of CV Prima Mandiri can be accepted.

F Test

Table 9. Table of F Test Results

Mean Square	F	Sig.
65,323	1,744	0,019
570,967		

Source: processed data, 2023

Based on the F test results above, it can be seen that the F value is 1.744 with a significance value of 0.019. This means that the F test significance value of 0.00 is smaller than the significance level of 0.05. So it can be concluded that the independent variable consisting of the effectiveness and efficiency of using AIS simultaneously influences the performance of CV Prima Mandiri. Based on the analysis carried out, the independent variables used in this research are effectiveness and efficiency which simultaneously influence company performance. With a significance value of the F test of 0.019 which is smaller than the significance level of 0.05, the final hypothesis proposed in this research, namely the effectiveness and efficiency of implementing the accounting information system, has a simultaneous effect on the performance of CV Prima Mandiri can be accepted.

Determination Test

Table 10. Determination Test Results

R	R square	Adj R square	Durbin Watson
0,338	0,114	0,49	1,945

Source: processed data, 2023

Based on the test results carried out, the adj R square value in the test results shows the number 0.49. From these figures, it can be concluded that 0.49 or 49% of the variation in CV Prima Mandiri's performance can be explained by the effectiveness and efficiency variables in using AIS. Meanwhile, the remaining 0.51 or 51% is explained by other variables not used in this research.

4. Conclusion

Based on the research and analysis that has been carried out on the use of accounting information systems at CV Prima Mandiri, it can be concluded that the effectiveness of the use of accounting information systems has a significant effect on company performance at CV

Prima Mandiri. This is proven by the results of the t test with a significance value of 0.039 which is smaller. rather than 0.0, the efficiency of using the accounting information system has a significant effect on company performance at CV Prima Mandiri. This is proven by the results of the t test where the significance value for the efficiency variable is 0.043, which is smaller than 0.05, effectiveness and efficiency simultaneously have a significant effect on performance. company at CV Prima Mandiri. This is proven by the F test significance value of 0.019 which is smaller than the significance level of 0.05.

After knowing that the implementation of this accounting information system is deemed effective and efficient, companies need to continue to evaluate not only the performance results but also the system used. This is because the business world is always dynamic, so it is hoped that companies can continue to adapt to existing changes.

This research is limited to testing the effectiveness and efficiency of a system on company performance. In the future, more diverse variables can be taken to find out whether the accounting information system still has a significant influence on company performance when added with other variables.

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