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# The Influence of Sophisticated Information Technology, Top Management Support and Personal Technical Ability on the Effectiveness of Accounting Information Systems

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***Abstract.*** *The aim of this research is to examine the influence of information technology sophistication, top management support and personal technical capabilities on the effectiveness of accounting information systems. This research was conducted at the Denpasar City Regional Apparatus Organization (OPD), the number of samples used was 40 respondents using a non-probability sampling method using a purposive sampling technique. The collected data was then analyzed using Partial Least Square (PLS). The research results show that the sophistication of information technology, top management support and personal technical abilities have a positive effect on the effectiveness of the accounting information system. The implications of this research include two things, theoretical implications and practical implications. The theoretical implications of this research relate to the development of theories regarding the variables of information technology sophistication, top management support and personal technical abilities that support the Technology Acceptance Model (TAM) theory. The practical implications of this research relate to the contribution of research in Denpasar City Regional Apparatus Organizations (OPD) as material for consideration in improving the effectiveness of accounting information systems.*

***Keywords:*** *Sophistication of Information Technology, Top Management Support, Personal Technical Ability and Effectiveness of Accounting Information Systems*

## 1. INTRODUCTION

In the current era of globalization, technological advances have developed very rapidly, one of which is in technology-based information systems. Accounting information systems (AIS) are information systems used to collect, store, manage, process, retrieve and report financial information and data so that they are useful for accountants, investors, consultants, managers and other stakeholders (Dagiliene & Šutiene, 2019) . Supported by the use of information technology in the use of accounting information systems, it will encourage organizations to achieve certain advantages. The use of accounting information systems is very often found in the business world and even in government in processing its data.

Accounting information systems in organizations often experience problems, namely *fraud* . *Fraud* is an action that can harm an organization or agency and is carried out by people inside or outside the organization. *Fraud* in an organization or agency will be increasingly difficult to detect if it is carried out by the leadership/management. This *fraud problem* has also been indicated to have occurred at the Bali Regional Development Planning Agency (BAPPEDA) related to the involvement of internal parties in the case of fraud and embezzlement of Benoa Port project permits (Mustofa, 2019) . This case of fraud and

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embezzlement of bribery permits must be followed up firmly because it is not only detrimental to state finances but also the country's economy. Therefore, based on the phenomenon of this case, one way that can be done to prevent *fraud* is that the organization must carry out internal control supported by an accounting information system. If an organization has implemented AIS properly which is supported by top management in implementing the system and the ability of employees in its operation, the organization can prevent, detect and investigate *fraud* so that the goals of the organization that have been set are achieved. In addition, other problems related to the accounting information system are obstacles in the implementation of the accounting information system which is still not running well. This is because the ability of employees to operate the system is still less than optimal so that errors often occur in operating the system which results in delays in financial reporting which should be reported to the Denpasar City BPKAD no later than the 10th of each month but is late in reporting it until the 17th of each month (Anggreni, 2020) .

With the enactment of Law Number 23 of 2014 concerning Regional Government, Article 1 paragraph 6 states that regional autonomy is the right, authority and obligation of autonomous regions to regulate and manage their own government affairs and the interests of local communities in the system of the Unitary State of the Republic of Indonesia. The establishment of Regional Apparatus Organizations (OPD) is one way for regional governments to regulate and manage their government affairs as well as a form of public service to the local community. Thus, the research was conducted on the Regional Apparatus Organization (OPD) of Denpasar City in order to obtain an overview of the effectiveness of the accounting information system in the agency. The Regional Apparatus Organization (OPD) of Denpasar City is a forum for the Denpasar City Government in handling all its government affairs. The Regional Apparatus Organizations (OPD) of Denpasar City that will be used as research locations are the Denpasar City Regional Secretariat, Denpasar City Regional Inspectorate, Cooperatives, Micro, Small and Medium Enterprises Service, Regional Development Planning Agency and North Denpasar District. This agency was chosen as the research location by considering the Regional Apparatus Organization (OPD) of Denpasar City based on type A. Type A means that the agency accommodates government affairs that are the authority of the region with a large workload. Therefore, these agencies have a big challenge in managing their accounting information systems properly in order to prevent possible *fraud* so that they can provide accurate and quality accounting information. This is because accounting information is one of the important information that management must have in decision making (Afiah *et al* ., 2020) .

Previously, the Regional Apparatus Organization (OPD) of Denpasar City used the Regional Financial Management Information System (SIPKD), but currently the regional apparatus is using a new information system from the central government called the Regional Government Information System (SIPD). SIPD is an integrated application used as a tool for regional governments in financial and development governance. The SIPD application acts as a recorder of spending activity transactions in the APBD so that it must be supported by data and information that is continuously updated by the region regarding the realization of spending and *the output* progress of the spending. The use of SIPD is a form of strategic activity as a means to align perceptions of regional government information system management. SIPD is an information system used as a regional development planning system, regional financial system and other regional government systems including regional government guidance and supervision systems. There are three important points in the implementation of SIPD, namely regional development information, regional financial information and other regional government information. The obligation to implement SIPD is part of the mandate of Law No. 23 of 2014 which states that regional financial and development information is presented in a regional government system (Setiawan, 2021) . In addition, another legal basis regarding the use of SIPD is Presidential Regulation No. 54 of 2018 on the National Strategy for Corruption Prevention, Permendagri No. 70 of 2019 on the Regional Government Information System, Perpres No. 95 of 2018 on the Electronic-Based Government System and Perpres No. 39 of 2019 on One Data Indonesia. One of the objectives of developing SIPD is to unify data and standardize the planning, financial and reporting processes of regions throughout Indonesia.

With the rapid development of science and technology, it will have an impact on the emergence of new breakthroughs, especially in the field of information and communication technology. Currently, the progress of a country can also be seen from the use of information system technology used. The sophistication of information technology will affect all aspects of everyday human life. With the existence of information technology, it can facilitate humans in carrying out activities and provide new ways to carry out certain activities (Pradani *et al* ., 2017) . In organizations, the increasingly rapid development of accounting information technology can be seen from data processing which initially used a manual system to a computer system and the emergence of various accounting *software* that will facilitate users in making financial reports *(* Muda *et al* ., 2017) . In addition, the sophistication of information technology is also supported by the TAM model where according to Davis (1989) in the TAM concept there are two important factors that predict individual behavioral interest in using a particular technology, namely the perception of benefits and the perception of ease of use. User

reactions and perceptions will influence their attitudes in accepting the technology. If it shows positive results, then the technology can be accepted. In today's era, organizations are required to have sufficient technology to help and facilitate management tasks so that they can increase the productivity of management performance. Therefore, the sophistication of information technology has an influence on the effectiveness of accounting information systems.

Ikhsan & Muhammad (2005:7) stated that one of the factors that can influence the effectiveness of accounting information systems in an organization is top management support. In addition, based on the TAM concept, top management support is an important aspect. Where top management support is needed in providing resource allocation and support for the use of a system (Utama, 2019) . With top management support, it will have a positive impact on the effectiveness of accounting information systems. This is because if there is no top management support in a government organization, the system that will be developed will not be in accordance with the organization's plan and can hinder the performance of the organization (Dewi *et al* ., 2020) . In addition, with top management support, it can motivate all departments to work together in implementing information systems (Fitriati & Susanto, 2017) . Therefore, it can be concluded that top management support has an influence on the effectiveness of accounting information systems.

Personal technical skills also play an important role in the development of information systems in order to produce accurate information (Krisnawati & Suartana, 2017) . In line with the TAM model, personal technical skills are an important aspect. Where the higher the personal technical skills possessed by the user, the more they understand the system used (Utama, 2019) . Therefore, every employee must master the use of computerized systems so that they can process a number of transactions quickly, can store data and produce reports on time. Through personal technical skills, a person's personal quality will be seen in mastering the accounting information system management techniques used (Adisanjaya *et al* ., 2017) . Personal technical skills have an important role in measuring the effectiveness of the use of accounting information systems. This is because personal technical skills in operating information systems are needed so that the system can operate optimally and effectively (Santa D. & Damayanthi, 2018) . Based on this explanation, it can be concluded that personal technical skills have an influence on the effectiveness of accounting information systems.

Research on the sophistication of information technology, top management support, personal technical capabilities and the effectiveness of information systems has been widely conducted by other researchers, but these studies show inconsistent results. Research conducted by Pradani *et al* . (2017) , Aditya & Widhiyani (2018) and Putra & Juliarsa (2021) showed that

the sophistication of information technology has a positive effect on the effectiveness of accounting information systems. These results are in contrast to research conducted by Ismail (2009) which stated that the sophistication of AIS has no significant effect on the effectiveness of accounting information systems.

Research on top management support on the effectiveness of information systems conducted by Dewi *et al* . (2020) shows that top management support has a positive effect on the effectiveness of accounting information systems. These results are in contrast to research conducted by Ferdianti (2017) which states that top management support has no effect on the performance of accounting information systems. In addition, Aditya & Widhiyani (2018) state that top management support has a negative effect on the effectiveness of accounting information systems.

Research on personal technical capabilities on the effectiveness of information systems conducted by (Adisanjaya *et al* ., 2017) , Satria & Putra (2019) , Suputeri & Suardikha (2019) , and Anggreni & Suardikha (2020) showed that personal technical capabilities have a positive effect on the effectiveness of accounting information systems. These results are in contrast to research conducted by Dharmawan & Ardianto (2017) which stated that personal technical capabilities do not have a positive effect on the performance of the effectiveness of accounting information systems. Based on the background, the hypotheses that can be proposed in this study are as follows: H1 : The sophistication of information technology has a positive effect on the effectiveness of accounting information systems; H2 : Top management support has a positive effect on the effectiveness of accounting information systems; H3 : Personal technical capabilities have a positive effect on the effectiveness of accounting information systems.

## 2. RESEARCH METHODS

The location of this research was conducted at the Regional Apparatus Organization (OPD) of Denpasar City. The object of research in this study is the effectiveness of the accounting information system (Y) at the Denpasar City Regional Secretariat, Denpasar City Regional Inspectorate, Cooperatives, Micro, Small and Medium Enterprises Service, Regional Development Planning Agency and North Denpasar District which are suspected to be influenced by the sophistication of information technology (X1 ), top management support (X2 ) and personal technical capabilities (X3 ). The dependent variable (Y) in this study is the effectiveness of the accounting information system. The independent variables (X) in this study are the sophistication of information technology (X1 ), top management support (X2 ) and personal technical skills (X3 ). The population in this study were all employees of the Denpasar City Regional Secretariat, Denpasar City Regional Inspectorate, Cooperatives, Micro, Small

and Medium Enterprises Service, Regional Development Planning Agency and North Denpasar District. The sample in this study must meet the criteria, namely as a civil servant in the Denpasar City Regional Secretariat, Denpasar City Regional Inspectorate, Cooperatives, Micro, Small and Medium Enterprises Service, Regional Development Planning Agency and North Denpasar District who have worked for at least one year, a minimum education level of S1 and employees who use SIPD directly in their work with a total of 40 respondents. The researcher used a *purposive sampling technique* to obtain a representative sample according to the established criteria. The primary data in this study were respondents' answers to the questionnaire distributed to respondents. The data collection method used in this study was using a questionnaire that was distributed directly to respondents. The data analysis technique used in this study is using PLS ( *Partial Least Square* ) with the help of the *Smart* PLS application.

## 3. RESULTS AND DISCUSSION

The results of the validity test show that all variables have a correlation coefficient value with a total score of all statement items greater than 0.30. This indicates that the statement items in the research instrument are valid. The results of the reliability test show that all research instruments have a *Cronbach's Alpha coefficient* of more than 0.70. This can be said that all instruments are reliable so they can be used to conduct research.

**Table 1. Statistics Descriptive**

| Variables | N | *Minimum* | *Maximum* | *Mean* | *Std Deviation* |
|---|---|---|---|---|---|
| Sophistication Technology Information ($X_1$) | 40 | 13.00 | 20.00 | 16,125 | 2,077 |
| Support Management Peak ($X_2$) | 40 | 8.00 | 16.00 | 12,900 | 1,808 |
| Ability Personal Technique ($X_3$) | 40 | 11.00 | 20.00 | 16,325 | 2,164 |
| Effectiveness System Information Accounting (Y) | 40 | 15.00 | 24.00 | 19,275 | 2,062 |

Source: Data processed, 2023

Based on the results of the descriptive statistical test of the variables Sophistication Technology Information ($X_1$) has the average value ( *mean* ) is 16.125 with minimum value of 13.00, value maximum of 20.00 and mark standard deviation of 2.077. The average value is 16.125 which is close to mark maximum of 20,00 . This is show that part big Respondent agree to Sophistication Technology Information .

Based on the results of the descriptive statistical test of the variables Support Management The peak ($X_2$) has the average value ( *mean* ) is 12,900 with minimum value of 8.00, value maximum of 16.00 and mark standard deviation of 1,808. The average value is 12,900 which is close to mark maximum of 16.00 . This is show that part big Respondent agree to Support Management Peak .

Based on the results of the descriptive statistical test of the variables Ability Personal Technique ($X_3$) has the average value ( *mean* ) is 16.325 with minimum value of 11.00, value maximum of 20.00 and mark standard deviation of 2.164. The average value is 16,325 which is close mark maximum of 20,00 . This is show that part big Respondent agree to Ability Personal Techniques .

Based on the results of the descriptive statistical test of the variables Effectiveness System Information Accounting (Y) own the average value ( *mean* ) is 19.275 with minimum value of 15.00, value maximum of 24.00 and mark standard deviation of 2.062. The average value is 19.275 which is close to mark maximum of 24,00 . This is show that part big Respondent agree to Effectiveness System Information Accountancy .

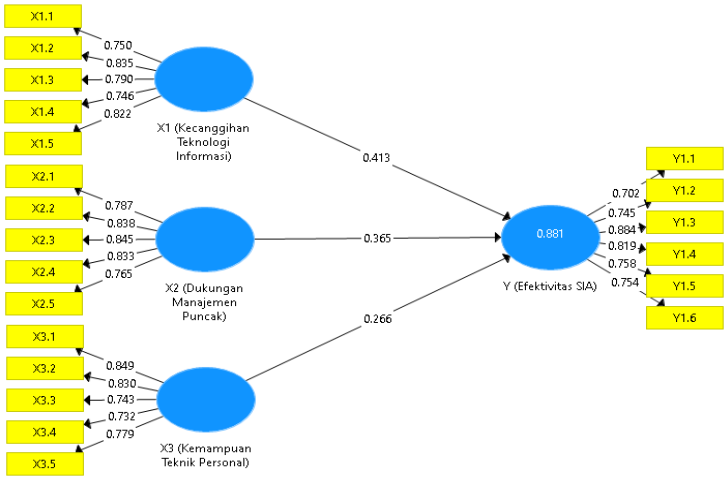


**Figure 1. PLS *Algorithm Model***

**Table 2. *Discriminant Validity* Results**

| | ***Average Variance Extracted (AVE)*** | **AVE Root ($\sqrt{AVE}$)** |
|---|---|---|
| **X1 ( Sophistication technology information )** | 0.623 | 0.789 |
| **X2 ( Support management peak )** | 0.663 | 0.814 |
| **X3 ( Ability) personal technique )** | 0.621 | 0.788 |
| **Y ( SIA Effectiveness )** | 0.607 | 0.779 |

Source: Data processed, 2023

Based on Table 2 , it can be explained that the AVE value of the variables of information technology sophistication, top management support, personal technical capabilities and the effectiveness of SIA is greater than 0.5, thus, all variables in the tested model meet the

*discriminant validity criteria.* The model is said to be good if the AVE of each variable is greater than 0.50. The *output results* show that the AVE value of all variables is greater than 0.50 so that the model can be said to be valid .

Based on the results Test *Cross Loading* , it can be seen that the *cross loading* value on the variable indicator X1 (information technology sophistication) has a greater correlation with the indicators it has than with other variables, so it can be said that variable X1 (information technology sophistication) has met *discriminant validity* .

**Table 3. Results of Instrument Reliability Research**

| | ***Cronbach's Alpha*** | ***Composite Reliability*** | **Information** |
|---|---|---|---|
| **X1 ( Sophistication technology information )** | 0.848 | 0.892 | Reliable |
| **X2 ( Support management peak )** | 0.872 | 0.907 | Reliable |
| **X3 ( Ability) personal technique )** | 0.848 | 0.891 | Reliable |
| **Y ( SIA Effectiveness )** | 0.869 | 0.902 | Reliable |

Source: Data processed, 2023

*Composite reliability output* results And *cronbach 's alpha* variables Information technology sophistication, Top management support, Personal technical ability and SIA effectiveness are all above 0.70. Thus, it can be explained that all variables have good reliability.

**Table 4. *R - square* value Dependent Variable**

| | ***R Square*** | ***R Square Adjusted*** |
|---|---|---|
| **Y ( SIA Effectiveness )** | 0.881 | 0.871 |

Source: Data processed, 2023

Based on Table 4. the model of the influence of information technology sophistication, top management support and personal technical capabilities on AIS effectiveness provides an *R-square value* of 0.881 which can be interpreted that the variability of the AIS effectiveness variable can be explained by the variability of the information technology sophistication variables, top management support and personal technical capabilities by 88.1%, while the remaining 11.9% is explained by other variables outside those studied.

The results of the calculation obtained a Q2 value [of] 0.881 so that it can be concluded that the model has good *predictive relevance* . Thus, it can be explained that 88.1% of the variation in AIS effectiveness is influenced by the sophistication of information technology, top management support and personal technical capabilities , while the remaining 11.9% is influenced by other variables not examined in this study.

**Table 5. *Goodness of Fit* Test Results**

| | *Average Variance Extracted (AVE)* | *R Square* |
|---|---|---|
| **X1 ( Sophistication technology information )** | 0.623 | |
| **X2 ( Support management peak )** | 0.663 | |
| **X3 ( Ability) personal technique )** | 0.621 | |
| **Y ( SIA Effectiveness )** | 0.607 | 0.881 |
| **Average** | 0.6285 | 0.881 |

Source: Data processed, 2023

Table 5 shows *R Square* Average Value is of 0.881, then the average value *of AVE* is 0.6285 , then results calculation *Goodness of Fit* is as following :

$$GoF = \sqrt{\overline{AVE} \times \overline{R^2}}$$

$$= \sqrt{0.6285 \times 0.881} = 0.744$$

A GoF value of 0.365 is classified as large , a GoF value of 0.25 is classified as medium/moderate and GoF value less than 0.25 is considered small (Hair, 2017). A model that has a large GoF value means that it is more appropriate in describing the research sample. Based on the results of *the Goodness of Fit* (GoF) calculation above, the GoF value is 0.744 so it can be concluded that the model in this study has a relatively large research model suitability.

Figure 1 explains that the sophistication of information technology has a direct influence on the effectiveness of AIS with a t-statistic value of 3.539 . Top management support has a direct impact on the effectiveness of AIS. with a t-statistic value of 3.386. Personal technical ability has a direct effect on the effectiveness of SIA with a t-statistic value of 2,711.

**Table 6. Results of the Total Influence Test Between Variables**

| | *Original Sample (O)* | *T Statistics (\|O/STDEV\|)* | *P Values* | **Information** |
|---|---|---|---|---|
| **X1 (Information technology sophistication) -> Y (AIS effectiveness)** | 0.413 | 3,539 | 0,000 | H1 is accepted (Positive & significant effect) |
| **X2 (Top management support) -> Y (AIS effectiveness)** | 0.365 | 3,386 | 0.001 | H2 is accepted (Positive & significant effect) |
| **X3 (Personal technical capability) -> Y (AIS effectiveness)** | 0.266 | 2,711 | 0.007 | H3 is accepted (Positive & significant effect) |

Source: Data processed, 2023

Hypothesis testing on the influence of information technology sophistication on AIS effectiveness produces a correlation coefficient value of 0.413, so information technology sophistication has a positive effect on AIS effectiveness . The *t Statistics value* obtained is 3.539 ( > t-critical 1.96) with *a p-value of* 0.000 <0.050 , so the influence of information

technology sophistication on AIS effectiveness is significant. Thus, hypothesis 1 (H1 ) which states that information technology sophistication has a positive and significant effect on AIS effectiveness is accepted. The statement above in line with results research conducted Pradani *et al.* (2017) , Aditya & Widhiyani (2018) , Muda *et al* . (2017) , and Putra & Juliarsa (2021) which show that the sophistication of information technology has a positive effect on the effectiveness of accounting information systems. Technological sophistication is a form of development in the world of technology in various aspects of life. One form of technological sophistication is in information technology. The sophistication of technology based on accounting information systems will be related to the economic and financial fields of companies and governments. With the sophistication of this information technology, it can produce a variety of systems that can help produce quality information for the needs of individuals and organizations in making accurate, timely and reliable financial reports. The relationship between technological sophistication and the effectiveness of accounting information systems is based on the *Technology Acceptance Model* (TAM) theory, because this theory explains that someone who uses a particular technology will be faced with factors that influence individuals in using the technology, namely usefulness and ease of use.

Hypothesis testing on the influence of top management support on the effectiveness of AIS produces a correlation coefficient value of 0.365, so top management support has a positive effect on the effectiveness of AIS . The *t Statistics value* obtained is 3.386 ( > t - critical 1.96) with *p-value* 0.001<0.050 , then the influence of top management support on AIS effectiveness is significant. Thus, hypothesis 2 (H2 ) which states that top management support has a positive and significant influence on AIS effectiveness is accepted. The statement above in line with results research conducted Fitriati & Susanto (2017) , Santa & Damayanthi (2018) , (Susanto & Meiryani, 2018) , and Dewi *et al* . (2020) which show results that top management support has a positive effect on the effectiveness of accounting information systems. Top management has an important role in the development cycle stage of a system where with the support of top management, superiors will contribute directly to the progress of the project and provide the resources needed to determine the effectiveness of the accounting information system. However, if there is no top management support, the system to be developed will not be in accordance with the plan and the organization's goals will not be achieved. Therefore, top management support is an important factor in realizing the effectiveness of the accounting information system.

Hypothesis testing on the influence of personal technical ability on the effectiveness of AIS produces a correlation coefficient value of 0.266, so personal technical ability has a positive effect on the effectiveness of AIS . The *t Statistics value* obtained is 2.711 ( > t - critical 1.96) with a *p-value of* 0.007 <0.050 , so the influence of personal technical ability on the effectiveness of AIS is significant. Thus, hypothesis 3 (H3 ) which states that personal technical ability has a positive and significant effect on the effectiveness of AIS is accepted. The statement above in line with results research conducted Adisanjaya *et et al* . (2017) , (Susanto & Meiryani, 2018) , (Satria & Putra, 2019) , as well as (Indrianto & Suputra, 2020) show results that ability influential personal techniques positive on effectiveness system information accounting . Personal technical ability is one of the factors that can affect the effectiveness of accounting information systems. Personal technical ability in implementing accounting information systems is needed to reduce errors or failures in operating the system. If the user's ability is inadequate, it can result in inappropriate decisions because based on the lack of user ability, it will unknowingly have a major impact on the decisions taken. The relationship between personal technical ability and the effectiveness of accounting information systems is based on the *Technology Acceptance Model* (TAM) theory, because the theory explains that there are two factors that influence an individual's attitude to accept and use technology, namely usefulness and ease of use.

## 4. CONCLUSION

Based on the results of empirical testing and discussion, it can be concluded as follows: The sophistication of information technology has a positive effect on the effectiveness of accounting information systems. This means that the more information technology improves, the more the effectiveness of accounting information systems will increase. Top management support has a positive effect on the effectiveness of accounting information systems. This means that the higher the support of top management, the more the effectiveness of accounting information systems will increase. Personal technical ability has a positive effect on the effectiveness of accounting information systems. This means that the higher the personal technical ability, the more the effectiveness of accounting information systems will increase.

To improve the effectiveness of the accounting information system, it is suggested that the Regional Apparatus Organization (OPD) of Denpasar City improve the sophistication of information technology related to the main accounting information system, such as *general ledger* , account codes, journals and balance sheets, then increase top management support related to the provision of training in the use of SIPD, finally improve personal technical skills related to having adequate knowledge about good work skills in their field of work. This study

only focuses on the variables of imposition of information technology sophistication, top management support, personal technical skills and effectiveness of the accounting information system, so that for further research it is suggested to be able to add other independent variables that are indicated to influence the effectiveness of the accounting information system, such as training and work motivation variables.

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