

The Effect Of The Effectiveness Of Accurate Accounting Software On The Accuracy Of The Company's Income Perspective (Case Study at PT. Nusapala Group)

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Abstract. All companies want to demonstrate the best company performance. Company performance can be seen from the company's financial statements, especially on information about income. One of the efforts in trying to minimize errors in inputting income is using an Accounting Information System. The Accounting Information System is the most prominent part that is generated by the company. Researchers propose that income is net income which represents the amount of money from the company's revenue that has been adjusted for costs and additional income in the period. Researchers scrutinize the Accounting Information System as an important factor in calculating company income. The purpose of this study was to find out whether there is a change in the effect of the effectiveness of the Accurate Accounting Software on the accuracy of the company income perspective (case study at PT Nusapala Group). Respondents in this research amounted to 33 respondents. The data analysis technique used in this study uses simple linear regression analysis using SPSS statistical software version 25. The results of the research obtained on the effect of the effectiveness of the Accurate Accounting Software on the accuracy of the company income perspective (case study at PT Nusapala Group) that there is an R Square value of 0.504 which basically means that the contribution of accurate (X) influences income (Y) by 50.4% While the remaining 49.6% is influenced by other factors not known to researchers, from these results reveal that there is a significant positive effect between the Effectiveness of Accounting Information Systems and Company Income.

Keywords: Accounting Information System, Company Income, Accurate

INTRODUCTION

Accounting is a professional field that has experienced many transformations from the past, present, and future. The transformation of accounting is caused by the rapid innovation produced by human beings to create innovative and creative solutions in solving problems (Khanom, 2017). This change is valuable as the aspects of accounting transition from traditional to digital, automating the entire process of recording financial statements (Friday & Japheit, 2020).

Furthermore, accounting information is the most important part needed by the company. One of the accounting information is in the form of financial data. Financial information used by management and external parties to be presented in a favorable format. All of this requires a system that controls the flow and processing of accounting information which is often called the Accounting Information System.

Received Mei 30, 2023; Revised Juni 30, 2023; Accepted Juli 18, 2023

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Using the technology of the Accounting Information System (AIS) is believed to be able to minimize costs, make work processes shorter and more efficient, and offer high flexibility (Arvidsson, Holmstrom, & Lyytinein, 2014). One example of an AIS is Accurate Accounting Software. The use of the Accurate Accounting Software is in accordance with one of the main purposes of AIS, which is to analyze information to produce information to guide the decision-making process, planning, monitoring, and further improvement. (Puispitawati & Anggadini, 2011).

Accurate Accounting Software is one of the company's accounting programs in a ready-made package that consists of General Ledger, Cash / Bank, Inventory, Purchase, Sales, Fixed Assets, and a wide range of project and maneuvering variants that can be applied to a wide range of small and medium-sized businesses and enterprises that are engaged in trading, distribution, services, or maneuvering and the like. Accurate Accounting Software provides services by using the Indonesian language, so that this system will be understood by the Indonesians.

LITERATURE REVIEW

Accounting Information System

An accounting information system is a set of actions that process inputs, such as transactions or occurrences, into a theoretical record in an accounting journal and then produces an output, namely a financial report (Weirthi & Khrisdayanti, 2017). Accurate Accounting is one of the accounting information systems that is widely utilized because it is able to assist employees, especially the financial accounting division, in the performance of their tasks as it is in accordance with accounting standards.

Indicators of Accounting Information System Effectiveness

In accordance with DeLone and McLean (1992), there are three dimensions that can be used to evaluate the effectiveness of the information system:

1. System quality, related to the quality of the information that is bound to the system. System quality,
2. Information quality, related to the effectiveness of the information system by the user, especially in the form of reports. Information quality can be said to be good if the system can provide appropriate and useful information for its users. The quality of information can be said to be good if the information is clear, understandable, in line with the knowledge of the customer, and in line with the evaluation. Information quality,

3. System use, related to the use of information systems by researchers, it is important to distinguish whether they use information systems willingly or out of genuine interest.

Indicators of Company Income

Some of the indicators that increase income are as described below:

1. The company must obtain a reliable means of fulfilling its obligations and increasing its revenue.
2. The income received by the company must bring satisfaction to the hearts of the company's shareholders.
3. The income received by the company must be derived from the operating activities of the company.
4. This income must be used to pay for services and services that have been established by the company.

Hypothesis Test

Simple Regression Analysis

Simple regression analysis is generally used to identify how one variable is related to another. In this particular case, the regression analysis is performed to determine the effect on revenue (Y), which is caused by the existence of accurate (X1) in the accounting information system. Sugiyono (2011: 211) states that the simple regression analysis can be explained by using a simple regression line equation:

$$Y = a + bX + u$$

Whereby: Y = *Dependent Variable (Income Company)*

A = *Intercept*

X = *Independent Variable (Accurate)*

u = *Disturbance Error*

Coefficient of Determination (R²)

This analysis process is used to identify the extent of the influence of the independent variables on the dependent variables which are represented in the analysis. The research methods used are:

$$Kd = r^2 \times 100\%$$

Description:

Kd = coefficient of determination

R² = coefficient of correlation squared

The coefficient of determination is an assessment of how well the variable can analyze the variation in the variable of interest. The coefficient of determination is $0 < R^2 < 1$. A low R^2 value indicates that the basic variables cannot provide all the information needed to estimate the dependent variables. An R^2 value close to one indicates that the variable variable variable accounts for the entire variance of the information needed to identify the dependent variable.

F test

The purpose of the F-test is to determine if the independent variables affect the dependent variables simultaneously. The F-test was conducted to investigate the impact of one of the independent variables on the dependent variable. According to Ghozali (2016), there is a possibility that the independent variables affect the dependent variable simultaneously or conversely if the significant value of F is less than 0.05.

The existence of an effect between the independent variable and the dependent variable can be determined by using the F-similarity test. Anova statistical analysis is a type of hypothesis analysis that enables you to derive inferences based on inferred data or statistical groups.

The F value in the ANOVA table was examined to determine the hypothesis of this study: the significance level used was 0,05. The results of the F test are summarized as follows (Ghozali, 2016):

- a. If the significant value of F is less than 0.05, H_0 is rejected and H_1 is accepted, which means that all independent variables have a significant effect on the dependent variable. On the contrary,
- b. If the significant value of F is more than 0.05, H_0 is rejected and H_1 is rejected, which means that all independent variables or variables do not have a significant effect on the dependent variable or variable.

T-test

The t-test is conducted to test the hypothesis of how the dependent variable and the independent variable partially differ from each other through the t-test. The t test is a statistical test used to determine the validity or falsifiability of the hypothesis, which states that there is no significant difference between two sample sizes taken randomly from the same population (Suidjiono, 2010).

RESEARCH METHOD

Object

This study was conducted on employees of the Finance and Accounting division of PT Nusapala Group. The respondents in this research were 33 people. This research analyzes the respondents based on their gender, age, domicile, and position.

The data in this research was obtained through the distribution of the questionnaire through the brief mail messaging communication media, such as WhatsApp, by posting the link to the questionnaire that had been created in advance on Google Form. GoogleForm due to conditions that did not allow researchers to go directly to the field to distribute the questionnaires due to distance and time factors that were convenient to harmonize.

In order to find the number of respondents who meet the requirements, the researcher started data processing by utilizing Microsoft Excel software to organize the respondent data.

Method

This research examines populations or samples by collecting data in the form of numerical using research instruments and conducting quantitative analysis to test predetermined hypotheses.

RESULTS AND DISCUSSION

Validity Test

1. Accounting Information System

Table 1. Results of the Validity Accounting Information System Scale (Accurate)

| No. Item | Skor Validitas | Keputusan |
|----------|----------------|-----------|
| Item 1 | 0.738 | Valid |
| Item 2 | 0.695 | Valid |
| Item 3 | 0.597 | Valid |
| Item 4 | 0.596 | Valid |
| Item 5 | 0.514 | Valid |
| Item 6 | 0.865 | Valid |
| Item 7 | 0.571 | Valid |
| Item 8 | 0.523 | Valid |
| Item 9 | 0.738 | Valid |
| Item 10 | 0.609 | Valid |

Source: SPSS calculation

Based on the validity table mentioned above, it is found that the variables can be said to be valid because they have a correlation value of more than 0.3 (n=30). So that in the reliability assessment, we will use the variables.

2. Company Income

Table 2. Results of the Validity Income Company Scale

| No. Item | Skor Validitas | Keputusan |
|----------|----------------|-----------|
| Item 1 | 0.635 | Valid |
| Item 2 | 0.814 | Valid |
| Item 3 | 0.634 | Valid |
| Item 4 | 0.783 | Valid |
| Item 5 | 0.494 | Valid |
| Item 6 | 0.582 | Valid |
| Item 7 | 0.546 | Valid |

Source: SPSS calculation

According to the validity table mentioned above, 7 items can be said to be valid because they have a correlation value of more than 0.3 (n=30).

Reliability Test

1. Accounting Information System

Table 3. Reliability test results Accounting Information System (Accurate)

| Reliability Statistics | | |
|------------------------|--|------------|
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .846 | .844 | 10 |

Source: SPSS calculation

Based on table 3 above, the reliability value is 0.846 (n=30), which means that what is used can be said to be reliable according to the rules of reliability by Pallant (>0.70).

2. Company Income

Table 4. Reliability Test Results
Income Company

| Reliability Statistics | | |
|------------------------|--|------------|
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .763 | .761 | 7 |

Source : SPSS calculation

Based on table 4. above, the reliability value is 0.763 (n = 30), which means that what is used can be said to be reliable according to the rules of reliability by Pallant (>0.70).

Hypothesis Test

Table 5. Simple Linear Regression Test

| Model Summary | | | | |
|-------------------------------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .710 ^a | .504 | .488 | 2.520 |
| a. Predictors: (Constant), ACCURATE | | | | |

Source: SPSS calculation

Based on the simple linear regression analysis between accurate (X) and income (Y), the R Square value is 0.504, which means that the contribution of accurate (X) affects income (Y) by 50.4%. While the remaining 49.6% is influenced by other factors.

Table 6. Correlation Coefficient Test

| ANOVA | | | | | | |
|-------------------------------------|------------|----------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 199.869 | 1 | 199.869 | 31.474 | .001 ^b |
| | Residual | 196.858 | 31 | 6.350 | | |
| | Total | 396.727 | 32 | | | |
| a. Dependent Variable: INCOME | | | | | | |
| b. Predictors: (Constant), ACCURATE | | | | | | |

Source: SPSS calculation

According to the results of the ANOVA analysis, the coefficient of F is 31.474 and the probability value is 0.001 ($P < 0.05$), which indicates that there is a significant impact of variable X, namely accurate, on variable Y, namely income. Therefore, H_a is accepted and H_o is rejected.

Table 7. Hypothesis Test

| Coefficients ^a | | | | | | |
|-------------------------------|------------|-----------------------------|------------|---------------------------|-------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 8.866 | 3.246 | | 2.731 | .010 |
| | ACCURATE | .479 | .085 | .710 | 5.610 | .001 |
| a. Dependent Variable: INCOME | | | | | | |

Source: SPSS calculation

Based on the results of the analysis of Unstandardized Coefficients between variable X, namely accurate to Y, namely income is 0.001 ($P < 5\%$). This means that variable X, namely accurate, has a significant effect on income of 0.479.

CONCLUSION

Based on the results of the research conducted by the researcher, the researcher examines the effectiveness of Accurate Accounting Software on the accuracy of the income perspective of the company in a case study at PT. Nusapala Group which was obtained from primary data by distributing questionnaires. Therefore, the conclusion is obtained as this result:

1. Based on the regression analysis between accurate (X) and income (Y), the R Square value is 0.504, which means that the accurate (X) contribution affects income (Y) by 50.4%. While the remaining 49.6% is influenced by other factors.
2. Based on the results of the ANOVA analysis, it is obtained that the coefficient of F is 31.474 and the probability value is 0.001 ($P < 0.05$) which means that there is a significant impact of variable X, namely accurate on variable Y, namely income. Therefore, H_a is accepted and H_o is rejected.
3. Based on the results of the analysis of Unstandardized Coefficient between variable X, namely accurate on Y, namely income is 0.001 ($P < 5\%$). This means that variable X, namely accurate, has a significant effect on income of 0.479. In this study, it is implied and confirmed that the Accounting Information System (Accurate Accounting Software) is included in the variables that are new in reviewing a company's income, but there are other variables that may affect the accuracy of the company's income that are not yet known by researchers.
4. In the implementation, PT Nusapala Group uses accurate beginning with the results of a work conference which finally approved the use of an accounting information system using a vendor from accurate. During the course of this accurate is very helpful in the process of working for the Finance and Accounting division. From the statement of one employee who uses accurate, it is very helpful in the work process, which eliminates manual data processing, then precise and accurate information, then data security against physical loss or theft by irresponsible parties, then speed that can avoid delays in producing reports for management use as long as all transactions have entered the system, the last is cost-effective so as to reduce time in implementation which can be late at night.

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