Analysis of the Factors That Affect the Acceptance of Accounting Information Systems in Business Firms in Jakarta

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Abstract: The company needs an accounting information system in order to provide information to users of financial statements. Accountants within the company must quickly adapt to changes in information systems and technologies applied to the company. This study aims to determine the factors that affect the acceptance of accounting information systems in management accountants who work in business enterprises. The population of this study is a management accountant working in West Jakarta. While the unit of analysis is a management accountant, who works on the business company and uses accounting information technology in its financial reporting process. Data retrieval is done by distributing questionnaires on respondents who meet the criteria as a management accountant who uses accounting information systems in his work. The research design used is explanatoris causal. processing. The analytical tool used is multiple regression analysis. The results show that the accountant uses the importance of accounting information systems to support many works. Performance expectancy has a significant positive effect on the acceptance of accounting information system. With high performance expectancy, accountants have been able to experience Effort expectancy has a significant negative effect on the acceptance of the accounting information system. Effort Expectancy has a significant negative effect on the acceptance of the accounting information system.

1 INTRODUCTION

The development of information technology has a significant impact on the accounting information system (AIS) within a company. The real perceived impact of the existence of an AIS is the processing of data that changes from the manual system to the computer system and the emergence of software for accounting that can facilitate the making of financial statements. The software includes Oracle, Microsoft SQL server, Deceasay, Peachtree, Zahir and Myob. The advances in information technology affect the development of accounting information systems (SIAs) in terms of data processing, internal control, increasing the number and quality of information in financial reporting.

The user of a system is a human (man) who psychologically has a certainbehavior attached to him so that the aspects of behavior in the human context as the user (brainware) of IT becomes important as a decisive factor on everyone who runs IT. Research on interest in behaving in the use of

technology is done using the Technology Acceptance Model (TAM). TAM is based on the Theory of Reasoned Action (TRA) which was proposed by Ajzen et al. (1980). TRA states that a person will receive a computer if the computer provides benefits to the wearer. TAM is specifically used in the field of information systems to predict acceptance and use in individual user jobs (Jogiyanto: 2007). This model places the attitude factor of each user behavior with four variables: perceived ease of use, perceived usefulness, attitude towards using, and behavioral tendency to keep using (behavioral intention to use). These four variables have high determinants and validity that have been tested empirically to predict the picture on the behavioral aspects of information technology users (Chau: 1996).

The acceptance of information technology can be defined as the use of workers' technology, as their way of life. A study in the field of information systems to assess the acceptance of its users in ways: the frequency or computer system used, the

duration of use and the number of uses of different computer applications (Schillewaert et al., 2000). The TAM model developed from psychological theory explains the behavior of computer users, which is based on belief, attitude, intention and user behavior relationship (Fahmi: 2004). The user's attitude towards the computer can also be demonstrated by the user's optimistic attitude that the computer is very helpful and useful to overcome problems or work (Nur Indriantoro: 2000).

UTAUT (Unified Theory of Acceptance and Use of Technology) is a model to explain user behavior towards information technology. This model is a combination of eight models that have been successfully developed before. The UTAUT model shows that the intention to behave (behavioral intention) and behavior to use a technology (use behavior) is influenced by performance expectancy, effort expectancy, social influence and facilitating conditions.

This study will analyze the behavior of system users by using the UTAUT model framework that examines the determinants of user acceptance and user behavior, namely performance expectancy, effort expectancy, social influence and facilitating conditions. Furthermore, Chin and Todd (1995) convey that the usefulness of information technology will make the work easier, useful, increase productivity, enhance effectiveness, and improve performance and job performance. Nasir (2013) stated that performance expectancy is defined as the degree to which a person believes that using a system will help him achieve a performance advantage in his work. Effort expectancy is defined as the level of ease associated with system usage. Social influence is defined as the degree to which a person perceives that the person, he deems important, believes that he should use the new system. Facilitating conditions are defined as the extent to which a person believes that the existing organizational and technical infrastructure supports the use of the system. Research Objectives to be achieved are as follows 1) analyze the determinants of Accounting Information System Acceptance and performance of individuals in the Business Company.

2 LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1 Accounting Information System

According to Bordnar and Hopewood (2001), the notion of an accounting information system is, "A collection of resources, such as human and equipment, which is set to transform data into accounting information." This information is communicated to its users for various decision-making. Accounting Information System is a functional information system that underlies other functional information systems. This shows that a company that will build a management information system, it is advisable to build an accounting information system first. Important functions formed by SIA in an organization include collecting and storing data about activities and transactions.

2.2 Unified Theory of Acceptance and Use of Technology (UTAUT)

The Unified Theory of Acceptance and Use of Technology (UTAUT) model is a theory developed by Venkatesh et al. (2003) combines the successful features of eight leading technology acceptance theories into one theory. The constructs underlying the Unified Theory of Acceptance and Use of Technology are as follows:

a. Performance Expectancy
Venkatesh et al.(2003) define Performance Expectancy as the level at which a person believes by using the system will help the person to gain performance on the job. The variables are: 1) per*ceived usefulness, 2) extrinsic motivation, 3) job fit, 4) relative advantage, 5) outcome expectations.*

b. Effort Expectancy
Effort expectancy is a level of ease of use system that will be able to reduce the effort (energy and time) of individuals in doing their work. The variables are formulated based on 3 constructs on the previous model or theory of Perceived Easy Of Use (PEOU) of the TAM model, the complexity of the model of PC utilization (MPCU), and the ease of use of the diffusion theory of innovation (Venkatesh et al., 2003).

c. Social Influence
Social influence is defined as the degree to which an individual assumes that the other person assures him that he or she should use the new

system. Herbert Kelman (1958) identifies three broad varieties of social factors, which include 1) Compliance, 2) Identification and 3) Internalization. In this concept, there is a combination of variables derived from the previous research model on the model of acceptance and use of technology. The variables are subjective norms, social factors (social factors) and image (image).

d. **Facilitating Conditions**

The theory of attitude and behavior of Triandis (1980) in Tjhai (2003) states that the use of information technology by workers is influenced by individual feelings (affect) on the use of personal computers, social norms in workplaces taking into account the use of personal computers, habits related to computer use, consequences of personal computer use, and facilitating conditions in the use of information technology.

2.3 Acceptance of IT

The use of information systems, the utilization of information technology by individuals, groups, or companies is a core variable in information systems research. The use of information technology systems is a major variable affecting managerial performance (Sharda et al., 1998; Davis, 1989). Iqbaria (1994), Nelson (1996), Luthans (1995) also mentioned that individually or collectively acceptance of use can be explained from the variation of the use of a system because it is believed the use of an IT-based system can develop individual performance or organizational performance.

Several studies have identified IT acceptance indicators, where it is generally known that IT acceptance is seen from system usage and frequency of computer usage (Soh.et.al:1992) and others are looking at user satisfaction aspects (Iqbaria.et.al:1997). Research conducted by Adam.et.al (1992) and Davis.et.al (1989) make use of the system as a key indicator of user acceptance. While Imam Yuadi (2010) explains that 3 dimensions determine the acceptance of technology, namely aspects of trust, attitude, and user goals.

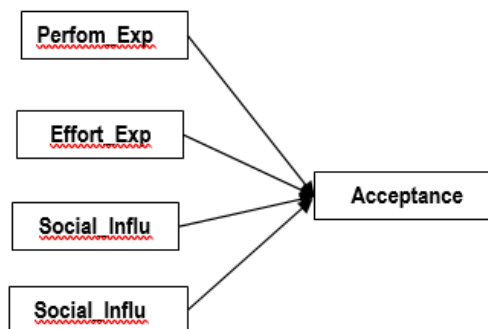The research model used as the basis for preparing the hypothesis is as follows:

Figure 1. Research Model

Performance expectancy in the form of easy access to accounting data in various formats, flexibility to communicate with leaders and peers, flexibility report format, Positive experience in the form of ease of using features and systems that are user friendly, Social influence in the form of advice and direction from the leadership and peers, greeting the use of system and facilitating condition in the form of system facilities provided by the company proved to increase their acceptance in using accounting information system.

Hypothesis 1: Performance Expectancy, Effort Expectancy, Social Influence and Facilitating Condition affect the Acceptance of Accounting Information System

The impact of the use of an information system on the individual users of the system is defined as the degree to which a person believes that using the system can improve its performance. Seddon (1997) defines the performance of individuals as individual perceptions of the use of information systems they use can improve their performance in organizing.Acceptance of a good system will make accountants tend to feel comfortable during work so they will feel helpful in completing the work. The higher the level of user satisfaction of information systems, the higher their performance.

Hypothesis 2: Acceptance of Accounting Information System influence toward individual performance.

Performance Expectancy, Effort Expectancy, Social Influence and Facilitating Condition provide net benefits so that it can be a reference to the extent to which information systems can contribute to the success of individuals and organizations.Factors

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Performance Expectancy, Effort Expectancy, Social Influence and Facilitating Condition give impact to user satisfaction system, so as to increase individual performance (Seddon, 1997).

Hypothesis 3: Performance Expectancy, Effort Expectancy, Social Influence and Facilitating Condition influencetoward individual performance.

3 RESEARCH METHOD AND INSTRUMENTS

The population in this study is a management accountant working for a business company in West Jakarta. The number of samples determined in this study is 5 times the number of indicators as many as 110. Hypothesis testing of this research using Path Analysis (Analysis of Path) by using 2S OLS (Two Stage Ordinary Least Square) to analyze the pattern of relationship between variables with the aim to determine the direct or indirect effect with the pattern of causality.

1. Empirical results and discussion
a. Performance Expectancy, Effort Expectancy, Social Influence and Facilitating Condition on Acceptance of Accounting Information System
1) Simultaneous Test (F Test)

This test is used to determine whether there is influence simultaneously between Performance Expectancy, Effort Expectancy, Social Influence and Facilitating Condition to Acceptance of Accounting Information System.F test results can be seen as follows:

Table 1 Simultaneous Test Results Model 1

ANOVAᵃ					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	8.106	4	2.026	6.778	.000 b
Residual	31.392	105	0.299		
Total	39.497	109			

Then Ha1 is accepted, because when viewed from the results of significance, it is found that the significance value of $0.000 < \alpha$ (0.05) means that simultaneously Performance Expectancy, Effort Expectancy, Social Influence and Facilitating Condition affect Acceptance of Accounting Information System. This can be due to the

accountant already aware of the importance of accounting systems that support his work. Performance expectancy in the form of ease of accessing accounting data in various formats, flexibility to communicate with leaders and peers, flexibility report format, positive experience of effort expectancy in the form of ease of use features and systems that are user friendly, social influence in the form of advice and direction from the leadership and colleagues greeting the use of system and facilitating condition in the form of system facilities provided by the company proved to increase their acceptance in using accounting information system.

2) Partial Test (t test)

The t test is performed to prove the partial influence between the independent variables consisting of Performance Expectancy, Effort Expectancy, Social Influence and Facilitating Condition influencing Acceptance of Accounting Information System.

Table 2 Partial Test Results Model 1

Coefficients					
Model	Unstandardized Coefficients		Standardized Coef	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.452	0.629		5.491	0
perform_exp	0.293	0.131	0.197	2.239	0.027
effort_exp	-0.222	0.072	-0.27	-3.079	0.003
social_infl	-0.25	0.11	-0.2	-2.274	0.025
fasili_conditi	0.183	0.089	0.181	2.064	0.042

Performance Expectancy has a significant positive effect on Acceptance of Accounting Information System. This is because Performance expectancy is a UTAUT construct aimed at measuring a person's confidence level that using a system can assist a person in achieving job performance (Vekantesh et al., 2003).With high Peformance expectancy, accountants have been able to experience significant benefits after using a system (Adenan, 2013).With these perceived benefits, then the level of acceptance of accounting information systems will increase.

Effort Expectancy has a significant negative effect on Acceptance of Accounting Information System. Effort Expectancy has a significant negative effect on Acceptance of Accounting Information System. Effort expectancy is the level of effort of each individual in the use of a system to support his work (Venkatesh et al., 2003) and is a level of ease of use of the system that will reduce the effort

(energy and time) of individuals in doing their work. As stated by Adenan (2015), that effort expectancy refers to how easily one thinks in using a system, it can be said that accountants within the company have not felt that the system is capable of supporting their work and it requires effort and time to be able to use,thus with the system makes the acceptance of accounting information systems to be down.

According to Venkatesh and Davis (2000), social influence has an impact on individual behavior through three mechanisms of compliance, internalization, and identification. It can be concluded that the more influence an environment gives to the prospective users of information technology to use new information technology, the greater the interest arising from potential personal users in using the information technology because of the strong influence of the surrounding environment. Social influence can negatively affect the acceptance of the system may be due to the desire of individuation, namely the need to maintain our individuality. Most of us have a desire for individuation to be differentiated from others in some ways.Also, it is possible because of the desire to maintain control over the events in his life. The stronger the individual needs for personal control, the less likely they are to comply with social pressure.

Facilitation Condition has a significant positive effect on Acceptance of Accounting Information System. The conditions that facilitate the use of information technology are the extent to which one believes that organizational and technical infrastructure exists to support the use of the system. If the facilities provided to use the system more complete, then the acceptance of the system will increase.

4 CONCLUSIONS AND IMPLICATIONS

The conclusion of this research is that the acceptance of the accounting information system due to management accountant has realized the importance of an accounting system to support the work.This is becauseof ease of accessing accounting data in various formats, flexibility to communicate with leaders and peers, flexibility report format, positive experience and systems that are user-friendly. Acceptance of an accounting information system makes accountants tend to feel comfortable during work so they will feel helpful in completing the work.

Some of the limitations of this study lead to many things that can not be explained more deeply, especially the discussion of the causal factors of individual performance improvement from individual control over their work and their belief in self-efficacy. Then further research can be proposed to add the variables locus of control in order to improve the performance of individual accountant management about the acceptance of the accounting information system

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