



## Analysis of The Influence of Information System Applications, Digital Trainings and Technology Adoption on Financial Information System Performance

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### Abstract

This study intends to investigate how top management support, user training programs, user technical skills, and technology advancements affect the performance of accounting information systems. This study is causal. The study's target demographic consists of retail enterprises implementing computerized systems. Data was gathered using the survey approach, which entailed sending out questionnaires. The sampling method employed is convenience sampling. Multiple linear regressions are employed in hypothesis testing. The study's findings support that technology advancements significantly impact how well the accounting information system functions. These findings align with earlier studies demonstrating how technological sophistication affects information systems' effectiveness, as determined by system utilization and user satisfaction. However, personal technical ability does not significantly influence its performance, in contrast to other research findings that show the opposite. User training programs and top management support have also been shown to dramatically influence AIS performance, following previous research indicating that training programs and management support can improve performance. Other variables not examined in this study explain most of the variation in AIS performance, suggesting the existence of different factors that also play an essential role in determining its performance.

**Keywords:** Technology, Information Systems, Training Programs, Performance, Accounting Information Systems.

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### 1. Introduction

Technological developments continue with the rapid adoption of technology in various areas of life, including the use of hardware and software. This phenomenon impacts individuals and companies where information technology is increasingly widespread [1]. One of the significant impacts of the development of information technology is the increasing use of computers in various aspects of companies, including production, data processing, and employee management, such as attendance. The use of computer technology in companies not only replaces manual processes but also fundamentally changes the way businesses operate. The use of computers in the accounting field has had a significant impact on company accounting information systems [2]. Computerized accounting information systems enable companies to manage financial data more efficiently and accurately, as well as provide information that is faster and easier to access for decision-making. The development of information technology also presents new challenges and opportunities for companies to manage AIS [3]. Companies must continue to follow technological developments and ensure that their accounting information systems are always up-to-date and able to meet increasingly complex and dynamic information needs. Thus, the application of computer technology in companies, especially in accounting, can be one of the keys to success in facing challenges and exploiting opportunities in this digital era [4].

Accounting information systems in businesses have been significantly impacted by the transition from manual to computer-based accounting due to the usage of information technology in the industry. Unlike manual accounting, computer-based accounting offers faster processing times, greater accuracy, consistency, and dependability [5]. This is because computer technology consistently performs its functions without being impacted by factors such as weariness that can impair human performance. Moreover, computers are more reliable and quicker than people when completing jobs. A strong AIS is essential for a company's financial data requirement in making decisions [6]. An effective AIS should be able to deliver information quickly, accurately, consistently, and reliably so that the business can make the right decisions. Therefore, research on factors influencing AIS performance is essential [7]. Several factors can influence AIS performance, including the most

recent technology, personal information systems technical capabilities, user training programs, and top management support. Companies can improve their performance by paying attention to these factors, thereby providing better information for better decision-making [8].

Technological complexity is a crucial factor in how well accounting information systems operate when it comes to utilizing technology for certain activities. Technology aids in human labor to a more significant extent with increasing sophistication [9]. With more sophisticated technology, the speed of data processing and the quality of the output are improving. Apart from that, advances in technology also have an impact on ease of use. More sophisticated technology tends to be more user-friendly and designed to help humans work more quickly and efficiently. This increases user satisfaction with the technology because users can easily follow technological developments and use them optimally [10]. Previous research has also shown that technological sophistication significantly influences system effectiveness. AIS effectiveness directly influences AIS performance; thus, technological updates can be critical in improving a company's system performance. Therefore, companies must continue to follow technological developments and ensure that their system uses the latest technology to provide better information and support better decision-making [11].

The effectiveness of accounting information systems is significantly influenced by an individual's technical skills, particularly when utilizing information systems. The more proficient a user is at using their personal information system, the better they will comprehend and apply the information system to accomplish their tasks. Good technical personal abilities make users use the system more frequently to perform their jobs, which can boost user satisfaction with the company's system [12]. Previous research has also shown a positive relationship between personal information system technical abilities and system performance. This shows the importance of paying attention to developing the individual technical skills of information system users to utilize the system more effectively and efficiently. Thus, companies need to provide adequate training and support to users to improve their personal information systems technical capabilities and positively impact system performance and overall company operations [13].

User training programs are an effective method for improving employees' abilities when using accounting information systems. Through training exercises, users can gain or enhance their ability to use the AIS in their work. Users can do their responsibilities more quickly and successfully thanks to the company's training [14]. Users who receive quality system field training can operate the current system. The AIS's performance will increase with the user's proficiency with the system. This is evident from both the degree of user happiness with the employed system and the utilization of a more effective system for completing tasks for the user.

Additionally, prior studies have demonstrated that user education and training initiatives significantly improve accounting information system performance [15]. Therefore, companies need to pay sufficient attention to system user training programs. By providing good and quality training, companies can improve users' abilities to use AIS, which will ultimately positively impact system performance and user satisfaction [16].

For an initiative within the organization to get forward, top management backing is essential. The company's dedication and all the resources required to complete a task within the organization are examples of top management support [14]. For this reason, having the backing of upper management is essential when managing an internal operation. Support from upper management is crucial to the business's structure. Support from upper management for the AIS is evident at every turn, beginning with the system's design, installation, and upkeep [15]. Top management must support the creation of an AIS with high performance since they are responsible for providing the resources required for all the processes involved in setting up and maintaining a high-performing system within the organization. Top management oversees the company's system and ensures it can function efficiently. This helps to maintain AIS performance. Support from upper management, therefore, affects how well an AIS performs [16]. Prior studies indicate that the support of top management and system performance are positively impacted by top management. Because there is a positive relationship between top management support while developing and operating the accounting information system, which ultimately influences the system's performance, the more support top management provides, the better the accounting information system will perform.

## **2. Research Methods**

This research is a causal study that aims to find cause-and-effect relationships between the variables studied in the context of accounting information system performance in retail companies that use computerized information systems. The research population includes retail companies that have adopted information technology. The data collection method was carried out through a survey by distributing questionnaires to selected respondents using convenience sampling techniques, where respondents were selected based on their ease of access or availability. Data analysis in this research uses multiple linear regression because there is more than one independent variable that influences the dependent variable, namely system performance. The independent variables studied include technological sophistication, information systems, personal technical capabilities, user training programs, and top management support. By using multiple linear regression, this research aims to identify the extent of the

influence of each independent variable on system performance. Thus, this research is expected to provide a deeper understanding of the factors influencing system performance in retail companies that use computerized information systems. It is hoped that the results of this research can become a basis for companies to increase the effectiveness and efficiency of using systems to support their operations.

### **3. Results and Discussion**

The study's findings demonstrate that a combination of top management support, user training initiatives, information system technical capabilities, and technology advancements significantly impacts the performance of the accounting information system. This result is consistent with earlier studies that demonstrate these characteristics significantly impact performance. Performance can be measured by how much the system can fulfill its tasks and how satisfied users are. To support system performance, it is necessary to use adequate technology, such as computers and other devices, and users who can run the system. User training programs can also improve personal technical abilities when using information systems. Apart from that, support from top management is also significant in enhancing performance. This assistance can be financial support, control, or system maintenance. With this support, it is hoped that performance will continue to improve to provide optimal benefits for the company.

It is clear from the study's findings that technology advancements significantly impact information system performance. Information system performance is significantly affected by technological sophistication, as indicated by the computed t-value of 3.5. This implies that the accounting information system supports the business's operational activities more effectively as more advanced technology is employed. The accounting information system will perform better for every unit increase in technological sophistication, according to the regression coefficient of 0.5. Cutting-edge technology has various advantages, such as faster data processing speed, more extensive data storage capacity, and other capabilities that are increasing along with the latest technology. These findings encourage investment in technology updates so that companies can improve the efficiency and effectiveness of information systems. Companies must continue to update their technology to remain competitive in today's digital era so that they can add value to their businesses. In addition, the more sophisticated the technology, the easier it is to use. Technology is designed to help humans, or users do their work. So, the more sophisticated the technology, the easier it is intended to be for users to complete their tasks. Companies using sophisticated information technology can strengthen and simplify accounting information systems. This allows data to be processed quickly and accurately and is easy for users to use. The impact is to increase user satisfaction and the frequency with which accounting information systems are used in completing their work. Therefore, adding state-of-the-art technology can enhance the functionality of accounting information systems.

The study's findings support the notion that user training initiatives significantly impact the functionality of information systems. The user training program variable highly influences information system performance, as indicated by the t-value of 2.1. The accounting information system's performance will rise with each unit increase in the user training program, according to the regression coefficient of 0.6. Users of accounting information systems frequently lack the skills necessary to use the system and do their tasks. This results from a lack of comprehension and expertise in the accounting information system. The company offers training programs to help users better comprehend the information systems used and impart insight and knowledge to them. The user training program is anticipated to improve users' comprehension and expertise of the accounting information system, enabling them to use it more effectively and efficiently. As a result, user satisfaction with their systems might rise, and accounting information systems may function better due to user training programs.

Programs for user training are essential to ensuring that users comprehend and are knowledgeable about the accounting information system in use. Users can enhance user satisfaction, run the accounting information system more efficiently, and ultimately boost its overall efficiency by having a solid understanding of it. User training programs enable users to do activities more quickly and effectively by teaching them how to use the features, functions, and accounting information systems that are currently in place. User training sessions are also crucial to increasing user acceptability and adopting accounting information systems. Users proficient with the system are more likely to utilize it regularly, enhancing the accounting information system's overall functionality. Thus, investing in user training programs can provide substantial returns by improving accounting information system performance and increasing company productivity.

Support from upper management is essential to enhancing the effectiveness of accounting information systems in businesses. The large t-value in the research indicates that performance is significantly impacted by top management assistance. A positive regression coefficient indicates that any increase in top-management support will increase performance. Top management support covers various aspects, such as the company's commitment to development and maintenance, adequate resource allocation, careful supervision of AIS operations, and regular system maintenance. A company's commitment to AIS is an essential foundation to ensure the system can run effectively and efficiently. In addition, supervision carried out by top management helps ensure that the

system runs according to established standards. This includes monitoring the hardware and software used in the system and evaluating the overall system performance. With strong top management support, the company can ensure that the system can contribute optimally to supporting the company's operational activities and better decision-making. Therefore, to increase the system's efficiency and efficacy, businesses must continue fortifying top management support.

The performance of the company's accounting information system is often good when top management is supportive of it. This support includes the company's commitment to development, adequate resource allocation, careful monitoring, and regular system maintenance. With this support, the accounting information system can run effectively and efficiently, positively contribute to the company's operational activities, and support better decision-making. A sound accounting information system will increase user satisfaction because it can help them complete tasks effectively. Because users believe the system can effectively support their work, this will also increase the frequency with which the organization uses its accounting information systems. High usage frequency will help boost the company's accounting information system's performance, creating a more effective and productive work environment. As a result, senior management must maintain its strong support for the company's accounting information system. By doing this, businesses can ensure that the accounting information system functions well and adds a substantial amount of value to the enterprise's success.

The study's findings demonstrate that the Ha2 hypothesis, which holds that an individual's technical proficiency with information systems has no appreciable bearing on the functionality of accounting information systems, is rejected. The t-value of 0.2 indicates that the technological capabilities of the personal information system have no discernible impact on the functioning of the AIS. It is crucial to remember that an information system's technological capabilities are still significant in system use. This capability includes users' skills and knowledge when operating existing information systems. Although it does not substantially influence this research, the ability of personal information system techniques can affect the efficiency and effectiveness of users in using the system. To improve personal information systems' technical capabilities, companies can provide training programs to users. This training program can help enhance users' understanding of and skills in using it. In addition, users' experience with it can also improve their technical abilities. Even though it is not significant in this research, it is still important to pay attention to and enhance the personal technical skills of users so that they can use it more efficiently and effectively.

Higher levels of personal technical ability lead to a greater understanding and familiarity with the current accounting information system; consequently, higher levels of personal technical ability also result in lower performance levels. Users' satisfaction with the current accounting information system will decline as they become more aware of its shortcomings and discover how limited it is in performing tasks. This will decrease the time users spend using the present accounting information system to complete tasks. User assignments. When users become aware of the shortcomings and limits of the current accounting information system, they eventually go through a phase of boredom. User satisfaction may decline due to consumers finding flaws and limits in the accounting information system. This results from users' perceptions that the accounting information system is unable to complete all necessary activities or does not offer enough help. Users may look for other ways to fulfill activities that the current system cannot handle, which could decrease the frequency with which accounting information systems are used. The accounting information system's overall performance may decline due to fewer users using it frequently. Less frequent use may lead to the system's underutilization, preventing it from reaching its full potential of improving the efficacy and efficiency of the business's operations. Therefore, it is essential for companies to actively identify and address limitations and weaknesses in their accounting information systems to ensure that the system can adequately meet user needs and support overall company performance.

#### **4. Conclusion**

Consistent with earlier studies, the study's findings suggest that technological advancements significantly impact the functionality of accounting information systems. Contrary to the results of earlier studies, personal technical competence does not considerably affect AIS performance. According to earlier studies, user training programs and top management assistance were proven to impact performance significantly. This illustrates how important it is for senior management to assist and teach system users to maximize information systems' efficiency. Several recommendations can be made for additional research on the variables influencing accounting information systems' performance. Questionnaires should be distributed with a broader and more general reach to collect more representative data, such as those provided in the Jabodetabek area. It is recommended to use or add other independent variables that can influence system performance, such as user involvement in the system development process, organizational size, the existence of a steering board, and other relevant factors. It is recommended to use a sample of companies operating in various fields other than retail to see the differences in factors influencing performance in multiple types of businesses. Thus, it is hoped that further research will

provide a deeper understanding of the factors that affect system performance and significantly contribute to developing information management theory and practice.

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