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ACCOUNTING INFORMATION SYSTEMS, INFORMATION TECHNOLOGY, AND TASK-TECHNOLOGY SUITABILITY ON EMPLOYEE PERFORMANCE

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Abstract: Accounting information systems, information technology, and task-technology suitability are useful for organizations to improve employee performance. The purpose of this study was to determine the effect of accounting information systems, information technology, and task-technology suitability on employee performance. The population and sample data in this study used a saturated sample model because the total population and sample were the same, namely 35 respondents at PT. Alam Sumbervita Surabaya. The analytical model used is Multiple Linear Regression. This model was chosen to determine the effect of the independent variable on the dependent variable. The results showed that based on the F test, the variables of accounting information systems, information technology, and task-technology suitability had an effect on employee performance. Based on the t-test,

Keywords: Accounting Information Systems, Information Technology, Technology-Task Suitability, Employee Performance.

1. Introduction

Accounting information systems are currently growing, and following the development of information technology (Susanto, 2018). Therefore, it is necessary to have the ability to understand and use information technology, which means that there is a suitability of the tasks carried out by individuals with existing technology to be able to improve employee performance. Heslina & Syahruni (2021) also stated that information technology must be supported by human resources who have the ability to create a work climate and support employee and organizational performance. If the employee's performance is good, then the company's goals will be achieved well and can win global competition. As the opinion of Melanzeri & Zarabi (2013) which states that accounting information systems provide benefits for organizations to increase efficiency and effectiveness in decision making, thereby enabling companies to gain competitive advantage.

PT. Alam Sumbervita is located in Rungkut, Surabaya. This company is engaged in the distribution of products belonging to PT. Indomilk, PT. Indolakto, PT. Indo Ice Cream Meiji and PT. IndoPure is divided into several groups, namely the Dry group, the Sweet Kental Kremer (KKM) type, the PLM (Pastured Liquid Milk) pure milk group, and the Ice Cream group. The company distributes these products to areas of Java, Kalimantan, and Eastern Indonesia and has sub-distributors for areas outside the Greater Jakarta area.

The accounting information system used by PT. Alam Sumbervita Surabaya is still experiencing some obstacles in its implementation. Some of them are the sales transaction recording system applied by the company is still manual, making it difficult for the owner to obtain information in a fast and accurate time. Then, daily sales reports are not generated every day, making it difficult for owners to obtain sales information every day. Another problem is the inability of employees to process data on available information technology to be used as information. This means that there is a technology-task mismatch among employees, which results in decreased employee performance, and the company suffers losses for several years.

Table 1. Profit / Loss of PT. Alam Sumbervita Surabaya

Year	Company Profit Target (Rp)	Company Profit (Rp)	Profit / Loss (Rp)
2017	6,500,000,000	6,450,721,000	-49,279,000
2018	5,900,000,000	5,900,469,230	469230
2019	5,500,000,000	5,456,926,099	-43,073.901
2020	5,500,000,000	5,412,775,914	-87,224,086

Source : PT. Alam Sumbervita Surabaya

Based on Table 1, the losses that occurred in 2017 were 49,279,000. In 2018 a slight profit of Rp. 469230. In 2019 again suffered a loss of Rp. 43,073,901. Likewise in 2020 which suffered a loss of Rp. 87,224,086.

Therefore, employee performance needs to be improved in various aspects, especially in terms of mastery of information technology, compatibility between tasks and mastery of information technology, and its relation to accounting information systems. Based on the above review, this study aims to determine the effect of accounting information systems, information technology, and task-technology suitability on employee performance.

2. Literature review

An accounting information system is an accounting system that aims to collect and process data into information that is used by organizations or companies for decision making or business strategy determination (Romney & Steinbart, 2016). Accounting information systems can be used in various types and scales of companies. The accounting information system is also supported by information technology that can improve the performance of company employees (Suhud & Rohman, 2015).

In the field of accounting, the development of information technology has changed and simplified the work system of public accountants, so as to increase work efficiency and effectiveness (Adewoye & Olaoye, 2014). Information technology consists of two kinds, namely computer technology and communication technology that is used to transform data into information and serves to achieve organizational or company goals. If this information technology is mastered properly, it can certainly improve employee performance. Thus, there is a mutually supportive relationship between the use of information technology and the role of human resources as a supporter of company goals (Haines & Lafleur, 2008).

Every human being has different abilities in understanding information technology. Therefore, it is necessary to match the task with developing information technology.Task suitability with technology is defined as the extent to which the functionality of the technology matches or matches the task requirements and individual capabilities. Susanti (2016) states that the task suitability variable with technology is the correspondence between task requirements, individual abilities and technology functions in information systems within the organization. Another similar opinion is expressed in his research which states that the use of information technology and technology-task suitability is significantly related to individual performance

(Sayudha, 2020). This is also supported by Hamzah (2009) which states that task requirements must be in accordance with the individual's ability to master the functions of information system technology. According to Astika & Dwirandra (2020), the use of information technology has a significant positive relationship to employee performance. If the given task is not proportional to the individual's ability to understand and process the functions of technology in the information system, it will result in the non-optimal performance of the individual and the information system technology. In other words, there must be a match between the three things. Regarding the accounting information system, the opinion of Ashanti (2017) mentions that task-technology suitability with accounting information systems has a significant effect simultaneously on individual performance. Likewise, the opinion of Salamah (2012) which states that the use of information systems and information technology is directly related to the completion of individual tasks.

The following are hypotheses for each of the independent and dependent variables. The hypothesis is part of the research that must be answered as a research conclusion. The hypothesis is conjecture, therefore the researcher must collect sufficient data to prove that the conjecture is correct (Lolang, 2014).

H_1: Accounting Information System Affects Employee Performance

The existence of an accounting information system will increase the speed, flexibility, integration, and accuracy in producing information, which will then provide support in improving the performance of individuals. In line with that, Suhud & Rohman (2015) states that the accounting information system has an effect on employee performance. Furthermore, this performance improvement can make the company have a competitive advantage or be able to compete with other companies. As mentioned in a study which states that accounting information systems provide benefits for organizations to increase efficiency and effectiveness in decision making, thus enabling companies to gain competitive advantage (Heart, 2017). Another opinion from Hasanuh (2016) also stated that the accounting information system has a positive influence on the performance of KPUD Karawang employees. Likewise the opinion of Prima (2018) which states that there is a significant effect of accounting information systems on the performance of the accounting department employees of Enterprise Resource Planning users.

Contrary to the opinion above, here are some opinions which state that the Accounting Information System (AIS) has no significant effect on individual performance, among others Ashanti & Fani (2013), Pratiwiningtyas & Prasetyo (2018), Putri & Priyadi (2019), and Desyani & Nuratama (2021). Based on the two research groups, the initial hypothesis states that the accounting information system has an effect on the performance of company employees.

H_2: Information Technology Affects Employee Performance

The use of information technology can increase the transformation or exchange of large amounts of information through speed, accuracy and efficiency (Rahmana, 2009). The more organizations provide information technology support facilities, the easier it is for users to complete individual tasks in accessing the required data, so as to produce maximum output and result in better performance. Information technology can be used by individuals in carrying out their duties. As stated by Wijayanti, Sjahruddin, & Razak (2017) who argues that the use of technology is closely related to the behavior of individuals in using the technology to carry out their duties. The factors that influence the use of information technology are very important to consider in order to be able to produce more effective and informative decisions. according to Muzakki, Susilo, & Yuniarto (2016), the use of information technology has an effect on employee performance. Other opinions or studies which also state that information technology

has a significant effect on individual or employee performance include Hariyani (2014), Siregar (2019), Geovannie (2016), and Sayudha & Suryarini (2020).
In contrast to the research or opinion above, the following is an opinion which states that information technology has no effect on individual or employee performance. These opinions include Nasir & Oktari (2011) and Jin (2003). Based on the reviews of the two different research groups above, the second hypothesis is that information technology has an effect on employee performance.

H_3: Task-Technology Suitability Affects Employee Performance

Putra & Juliarsa (2016) found that the match between the tasks performed and the technology used (task-technology compatibility) would lead individuals to achieve better performance. according to Sigalingging (2017) Task compatibility with technology is a level where individuals are greatly assisted by technology in carrying out their duties and responsibilities. Task suitability relates to the individual's ability to use information technology to improve individual performance in carrying out tasks. As Hati (2017) which states that task requirements must be in accordance with individual abilities supported by information technology functions. The suitability of tasks with expertise in the use of information technology will improve the technical capabilities of employees. Employees who have expertise according to their field of work will greatly affect their performance. Other opinions or studies which also state that task-technology suitability affects individual or employee performance include Ashanti & Fani (2013), Geovannie (2016), and Sayudha & Suryarini (2020).
In contrast to the research or opinion above, the following are studies or opinions which state that task-technology suitability has no effect on individual or employee performance. The research, among others, from Salamah (2012) and Desyani & Nuratama (2021). Based on the two research differences, the third hypothesis states that task-technology suitability affects employee performance.

3. Research methods

This study uses a quantitative approach with the support of a questionnaire because the researcher tries to find the truth that is generally accepted for the topic under study andtesttheories and hypotheses supported by the results of the questionnaire. Quantitative research approach according to Sugiyono (2013) can be interpreted as a research method based on the philosophy of positivism. It is used to examine a particular population or sample.
Indicators of measurement of accounting information system variables according to Romney & Steinbart (2016) among others a) users of accounting information systems; b) data collection-processing-storage procedures; c) data related to the organization and its business activities; d) software or applications and hardware used; e) internal control and data security. In relation to the accounting information system, the information technology variable takes and develops several measurement indicators submitted by Wilkinson, Cerullo, Raval, & Wong-On-Wing (2000) among others a) computerized accounting process; b) software according to laws and regulations; c) integrated accounting and managerial reports via the internet; d) restrictions on access to information; d) hardware maintenance and antivirus availability. Meanwhile, on the task-technology suitability variable, according to Hamzah (2009) there are three measurement indicators, namely a) task requirements; b) individual abilities; c) technology functions. Indicators of measuring employee performance variables according to Abdilah & Djastuti (2011) includes quality, quantity, timeliness, effectiveness, and independence. Meanwhile, according to Maqfiranti, Sjahruddin, & Anto (2017), employee

performance can be measured through quality, quantity, creativity, and work knowledge. In this study, the indicators taken are the opinions of Abdilah & Djastuti (2011).

The population is a group of subjects or objects that have certain characteristics that are different from other groups of subjects or objects, and the group will experience generalization from the research results (Ghozali, 2016).The population in this study are all elements involved in the company and have relevance to the accounting information system at PT. Alam Sumbervita Surabaya, totaling 35 people. In this study, sampling using the Saturated Sampling method, which is a sampling technique in which the total population is used as a sample. Another term for saturated sampling is census, where all members of the population are used as samples. So, the samples taken in this study were 35 respondents or employees.

Based on the research objectives and hypotheses above, the analytical technique used is multiple linear regression on the grounds that this method can be used as a predictive model for one dependent variable with several independent variables (Yuliara, 2016). Before performing multiple linear regression analysis, several tests were conducted, namely validity, reliability, normality, multicollinearity, and heteroscedasticity tests.

The validity test in this study uses a correlation coefficient which shows the relationship between the scores on each question of each variable and the total score of the answers to the variable concerned (I. Santoso & Madiistriyatno, 2021). The validity test decision, ie if the correlation coefficient (r) or Corrected item-total correlation is more than 0.30, then the indicator items of the variable are valid, and vice versa. The reliability test shows a stability of the research results. Reliability testing using the Cronbach Alpha method with the SPSS . program (S. Santoso, 2020). The decision of the reliability test, that is, if the coefficient (r Alpha) is greater than 0.60, then the indicator items on the variable are reliable (reliable). The normality test was used to determine the normality of the data distribution. The Kolmogorov-Smirnov method was used to determine if the data followed a normal distribution. The decision in the normality test is if the significance value (probability value) is less than 5%, then the data distribution is not normal, and vice versa. Multicollinearity test was used to determine the linear relationship between independent variables in the regression model. A good regression model does not have a correlation between body variables as indicated by the Variance Inflation Factor (VIF) value. The decision of the multicollinearity test, that is, if the VIF value is more than 10, then there is multicollinearity (relationship between variables) in the linear equation (Ghozali, 2016). Heteroscedasticity test is used to determine the occurrence of variance inequality (variation) from the residual value of an observation to another observation which is fixed in the regression model. If the variance of the residual value is constant, it is called homoscedasticity. If the residual values are different, it is called heteroscedasticity. A good regression model does not occur heteroscedasticity. Glejser test is used to detect symptoms of heteroscedasticity. The decision to test heteroscedasticity, ie if the significance value is more than 0.05, then there is no heteroscedasticity in the regression, and vice versa.

After doing some of the tests above, followed by the F test, t test, and the coefficient of determination. The F test is used to determine the suitability of the independent variable model on the dependent variable or the simultaneous influence of the independent variable on the dependent variable. In this F test, the significance level (α) 5% = 0.05. The decision for the F test is, if the results of the significance level are less than 0.05, then simultaneously all independent variables affect the dependent variable, and vice versa or means that the resulting regression model is suitable or appropriate to explain the dependent variable. The t test is used to determine the level of significance of the influence of the independent variable on the dependent variable (Ghozali, 2016). The significance level used is 5% = 0.05. The decision for the t-test is, if the results of the significance level are less than 0.05, then partially an independent variable affects the dependent variable, and vice versa. In addition, the coefficient

of determination (R^2) is also calculated to find out how much influence all independent variables (free) have on the dependent (bound) variable.

4. Results and Discussion

Before performing multiple linear regression analysis, several tests were conducted, namely validity, reliability, normality, multicollinearity, and heteroscedasticity tests. The results of the validity test through SPSS show that the correlation coefficient (r) or Corrected item-total correlation in each indicator item on all independent and dependent variables is more than 0.30, so it can be said that the data is valid. The results of the reliability test show that the coefficient of r Alpha is more than 0.60, which means the data is reliable. The results of the normality test through the Kolmogorov-Smirnov significance level show the number 0.435 for the regression model, which means it is greater than 0.05, so it can be stated that the data is normally distributed. The multicollinearity test is shown with the results below:

Table 2. Value of Variance Inflation Factor (VIF)

Model	Variable	VIF
1	Accounting information system	1.125
2	Information Technology	1.052
3	Task-Technology Compatibility	1.185

Source: SPSS Data Processing

Table 2 above shows that the VIF value for each variable is less than 10, and the tolerance value is more than 0.1, so it can be concluded that there is no multicollinearity in all independent variables. Heteroscedasticity test showed that the significance value of each independent variable was more than 0.05.
Based on the results of SPSS, multiple linear regression analysis, F test, and t test, the following results were obtained:

Table 3. Multiple Linear Regression Analysis, F Test and t Test

Variable / Model	B	t	Sig.
(Constant)	16,744	2,000	.056
Accounting information system	.506	2,420	.023*
Information Technology	.815	6.038	.000*
Task-Technology Compatibility	.017	.128	.899
F	13,612		.000*
N	35		
*< 0.05			

Dependent variables:
Employee performance
Source: SPSS Data Processing

Table 4. Coefficient of Determination

Model	Sum of Squares
Regression	203.142
Residual	100,733
Total	303.875
R^2	0.668

Source: SPSS Data Processing

Based on table 3, the regression equation obtained is as follows: $Y = 16,744 + 0.506\ X_1 + 0.815X_2 + 0.017X_3 + e$. This means that the constant 0 is 16,744 which means that if the

Accounting Information System, information technology, and task-technology suitability, or the three variables are constant, then the employee's performance increases by 16,744 units. The value of β_1 which is the regression coefficient of the X_1 variable of 0.506 means that if there is an increase in the value of the Accounting Information System by 1 unit, there will be an increase in employee performance of 0.506 units assuming other variables are constant or constant. The value of β_2 which is the regression coefficient of the X_2 variable of 0.815 means that if there is an increase in the value of information technology by 1 unit, there will be an increase in employee performance of 0.815 units with the assumption that other variables are constant or constant. The value of β_3 which is the regression coefficient of the X_3 variable of 0.017 means that if there is an increase in the value of task-technology suitability by 1 unit, there will be an increase in employee performance of 0.017 units assuming other variables are constant or constant.

Based on table 3 above, the F_{count} is 13,612 which is greater than the F_{table} of 2,901 ($F_{count} > F_{table}$) with a significance level of 0.000 which is smaller than 0.05 (sig. < 5%). This means that accounting information systems, information technology, and task-technology suitability have a simultaneous effect on employee performance. Thus, the resulting regression model is suitable or appropriate to explain employee performance. The magnitude of the influence of the independent variables on the dependent variable is shown through R^2 in table 4, which is 0.668 (or 66.8%), which means the rest is influenced by other factors.

The results of the t-test in Table 2 above show that the t_{count} value on the accounting information system variable (X_1) is 2,420 > t_{table} of 1.690 ($t_{count} > t_{table}$) with a significance level of 0.023 < from 5% (sig < 5%) , then this means that the accounting information system variable (X_1) partially affects employee performance. The value of t_{count} on the information technology variable (X_2) is 6.038 > t_{table} of 1.690 ($t_{count} > t_{table}$) with a significance level of 0.000 < from 5% (sig < 5%), then this means the information technology variable (X_2) partially affects employee performance. The value of t_{count} on the task-technology suitability variable (X_3) is 0.128 < t_{table} of 1,690 ($t_{count} < t_{table}$) with a significance level of 0.899 > 5% (sig < 5%), then this means the task-technology suitability variable (X_3) partially does not affect employee performance.

Based on the results of the t test for the accounting information system variable, this variable has an effect on the performance of employees at PT. Alam Sumbervita Surabaya. This means that H_1 is accepted. This result is in accordance with the opinion of Suhud & Rohman (2015) which states that the accounting information system has an effect on employee performance. Hasanuh (2016) and Prima (2018) also stated that the accounting information system has a positive influence on employee performance. However, the results of the t test for this accounting information system variable contradict the opinion or research of Ashanti & Fani (2013), Pratiwiningtyas & Prasetyo (2018), Putri & Priyadi (2019), Desyani & Nuratama (2021) which states that the accounting information system has no effect on employee performance.

Based on the results of the t test for the information technology variable, this variable has an effect on the performance of employees at PT. Alam Sumbervita Surabaya. This means that H_2 is accepted. The use of information technology can increase the transformation or exchange of large amounts of information through speed, accuracy and efficiency. The more organizations provide technology support facilities, the easier it is for users to complete individual tasks in accessing the required data, so as to produce maximum output, and result in better employee performance. This result is in accordance with the opinion Wijayanti et al. (2017) which states that information technology is closely related to individual behavior to carry out their duties. Research or other opinions that are also in accordance with these results are the opinions of Muzakki, Susilo, & Yuniarto (2016) which states that the use of information technology affects employee performance. Other opinions or studies which also state that information technology

has a significant effect on individual or employee performance include Hariyani (2014), Siregar (2019), Geovannie (2016), and Sayudha & Suryarini (2020). However, the results of the t-test for this information technology variable contradict the research or opinion of Nasir & Oktari (2011) and Jin (2003)which states that information technology has no effect on individual or employee performance.

Based on the results of the t-test for the task-technology suitability variable, this variable has no effect on the performance of employees at PT. Alam Sumbervita Surabaya. This means that H_3 is rejected. These results are in accordance with the opinion or research of Sigalingging (2017) which states that there is a match between the tasks performed and the information technology used will direct individuals to achieve better performance. Besides that Hati (2017) also stated that task requirements must be in accordance with individual abilities supported by information technology functions. The suitability of tasks with expertise in the use of information technology will improve the technical capabilities of employees. Other opinions or studies which also state that task-technology suitability affects individual or employee performance include Ashanti & Fani (2013), Geovannie (2016), and Sayudha & Suryarini (2020). However, the t-test results for this technology-task suitability variable contradict the research or opinion of Salamah (2012) and Desyani & Nuratama (2021) which states that task-technology suitability has no effect on individual or employee performance.

Based on the results of the F test, the three independent variables, namely accounting information systems, information technology, and task-technology suitability affect the performance of employees at PT. Alam Sumbervita Surabaya. The development of accounting information systems goes hand in hand with the development of information technology. This requires task-technology compatibility, which means there is a match between the tasks assigned to employees and the employee's ability to understand information technology. If these three things go well, the employee's performance will also get better.

5. Conclusion

Based on the discussion of the research results, it can be concluded that in the simultaneous hypothesis test (F test), the variables of accounting information systems, information technology, and task-technology suitability affect employee performance. Meanwhile, in the partial hypothesis test (t test), the task-technology suitability variable has no effect on employee performance, while two other variables, namely accounting information systems and information technology, affect employee performance.

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