STIESIA
ICOBUSS
e-ISSN 2746-5667
2nd INTERNATIONAL CONFERENCE ON BUSINESS & SOCIAL SCIENCES
Digital Transformation Business Strategy in Post Covid-19

INFLUENCE OF ACCOUNTING INFORMATION SYSTEM, USER INTENTION OF ACCOUNTING INFORMATION SYSTEM, AND JOB SATISFACTION ON EMPLOYEE PERFORMANCE AT BANCO NASIONAL COMERCIO TIMOR LESTE

Letízia Sarmento Da Costa Das Dores Soares [1*], Bambang Suryono [2], Kurnia[3]

[1] Magister Accounting, Indonesian College of Economics Surabaya, Surabaya, Indonesia

*Corresponding Author: letiziadasdores@gmail.com

Abstract: Banco Nasional de Comércio de Timor-Leste currently has the largest network and clients in the country of Timor-Leste with 13 branches in each region. A system that can meet banking needs, both for internal management and for the benefit of its customers in the form of a reliable accounting information system. Performance is the main goal for banks so that their life or operations can run. Research on the factors that affect employee performance as seen from the actual behavior of employees related to the use of AIS needs to be done. This study aims to determine the effect of accounting information systems, user intentions of accounting information systems and job satisfaction on employee performance. The object of this research is 154 employees of BNCTL. The analysis was performed using multiple linear regression analysis with t test to test the hypothesis. Based on the analysis, it is known that the accounting information system and job satisfaction have an effect on the performance of BNCTL employees, while the intention of users of the accounting information system has no effect on the performance of BNCTL employees.

Keywords: Accounting Information System, User Intention Of Accounting Information System, Job Satisfaction, Employee Performance

1. Introduction

The rapid advancement of banking technology will continue to color the development and competition towards the era of globalization and free competition. Therefore, the competitive advantage of a bank will be largely determined by its level of technology implementation, especially with regard to providing access to complete, safe, fast and easy banking services. For that reason, a tool that can meet banking needs, both for internal management and for the benefit of its customers in the form of an integrated accounting information system using computer-based electronic means in applying information technology are needed. The accounting information system is a form of management information system (MIS) used in banks, where accounting data is collected and processed systematically into a database to help financial institutions achieve their goals and objectives (Iskandar, 2013:5). Quality information will be formed from the existence of a well-designed information system. Jumaili (2005) shows that the achievement of employee performance is related to the achievement of a series of employee tasks with the support of existing information technology. Employee

performance improvement will not be achieved if the application of the accounting information system is not in accordance with user needs. Tarigan and Aprila's (2014) research shows that an accounting information system is said to be effective if the information provided can serve the needs of system users. Therefore, information technology and computers must be used and applied by all employees in the company so that the productivity of their employees can increase. When this can be implemented properly, the actual behavior of employees in improving their performance will be better.

The application of accounting information system technology is required by management to ensure that computer-based systems can be utilized to improve employee performance in the financial reporting process. When financial reporting meets the qualitative characteristics of financial statements, the employee can be said to be successful in using accounting information systems and have good performance. The success of an information system depends on how the system is run, the ease of the system for its users, and the utilization of the technology used. Based on this, this study wants to prove whether the use of the accounting information system applied to Bank BNCTL can run effectively and efficiently, as well as produce strategic information for decision making.

Job satisfaction is basically something that is individual. Each individual has a different level of satisfaction according to the value system that applies to him. The higher the assessment of the activity that is felt according to the wishes of the individual, the higher the satisfaction of the activity. Thus, job satisfaction is an evaluation that describes a person's feelings of pleasure or displeasure, satisfied or dissatisfied at work.

This research was conducted at Banco Nasional Comercio de Timor Leste (BNCTL) which is a national bank operating in Timor Leste. BNCTL currently has the largest network and clients in Timor-Leste with 13 branches in each region (Municipio) such as Aileu, Ainaro, Baucau, Bobonaro, Covalima, Dili, Ermera, Lautem, Liquica, Manatuto, Manufahi, Oecusse and Viqueque. These branches are placed in each city of each district. The Banco Nacional de Comércio de Timor-Leste is clearly designed regarding the financial system, which is considered to have a very fundamental role in bridging development in the economic and social sectors. This financial system makes it easy for other financial institutions to efficiently mobilize finances both at national and international levels by providing payment of funds to individuals or companies that need to operate trading activities. The development of technology and science today has an impact on the increasingly competitive business world, both company players are generally engaged in industry, trade and services, especially in banking companies.

Based on the description above, the research problems in this study are: (1) Does the accounting information system affect employee performance? (2) Does the intention of users of accounting information systems affect employee performance? (3) Does job satisfaction affect employee performance?

This study aims as follows: (1) To examine and analyze the effect of accounting information systems on employee performance. (2) To examine and analyze the effect of the intention of users of accounting information systems on employee performance. (3) To test and analyze the effect of job satisfaction on employee performance.

2. Literature Review

Theory of Reasoned Action

Theory of Reasoned Action (TRA) is a theory that explains the relationship between attitudes and a person's behavior in carrying out an activity. Someone will take advantage of the information system if the system is believed to provide a benefit for him. Hennington and Janz (2007) stated that TRA has been used to predict behavior in many ways. TRA explains

that behavioral intention is a function of attitude and subjective norms towards behavior. This means that a person's intention to perform behaviors (behavioral intention) is predicted by his attitude towards his behavior (attitude towards behavior) and how he thinks other people will judge him if he performs that behavior (called subjective norms).

Accounting Information System

Hall (2016:30) states that an accounting information system is a group of formal procedures by which data is collected, processed into information and distributed to users. From this definition, it can be seen that an information system is a collection of various procedures used to process data into information and provide the results of that information to users. The basic function of the information system is to provide information to various parties within the company in accordance with the interests of users. The existing information system in the company consists of two main groups, namely management information systems and accounting information systems. Management information system is a system used to process non-financial transactions that are not normally processed by traditional accounting systems. While the accounting information system is a system used to process the company's financial transactions.

Winarno (2006) states that most systems consist of smaller systems called sub-systems and in general each system also functions as a supporting element of a larger system. Each sub-system is designed to support one or more organizational goals. Any changes in one sub-system cannot be made without taking into account the impact on other sub-systems and the whole system. In its development, the accounting information system consists of 3 sub-systems: (1) transaction processing system, supporting daily business operations; (2) General ledger/financial reporting system, produces financial reports, such as profit/loss, balance sheet, cash flow, changes in capital; (3) A management reporting system that provides internal management with special purpose financial reports as well as information needed for decision making, such as budget reports, performance reports, and accountability reports.

Information System User Satisfaction

User satisfaction has a very central role in the development of information systems. Guimaraes et al., (2003) stated that the use of user satisfaction to measure the quality of the system will actually lead to a subjective assessment of the notion of system quality. User satisfaction is more about the user's view of the information system, but not on the technical quality aspect of the system concerned. In other words, user satisfaction measures the perception of what is provided by the information system rather than providing information about the functional capabilities of the information system in question. The success of the user satisfaction dimension is the level of user satisfaction when using the information system.

Rata (2007:23) defines user satisfaction as how far users are satisfied and believe in the information system provided to meet their needs. Information system user satisfaction can be assessed using the following criteria: adequacy, effectiveness, efficiency, overall satisfaction, enjoyment, information satisfaction, system satisfaction (Gable et al., 2008).

Job Satisfaction

Job satisfaction according to Winardi (2009: 365) is a set of employee feelings about whether or not their work is fun or not that is different from their objective thoughts and desires. Meanwhile, according to Handoko (2010: 193), job satisfaction is a pleasant or unpleasant emotional state in which employees view their work.

According to As'ad (2010: 108), the measurement of job satisfaction is very varied, both in terms of analysis and data collection. Information obtained from job satisfaction is usually

through individual questions and answers either by questionnaire or by working group meetings. When using questions and answers, the tool is a self-report, in which employees are asked to formulate their feelings about work aspects. Another way is to observe the attitudes and behavior of the individual. Self-report assumes that you know exactly how you feel about your job, and this type of measurement is the most widely used.

Employee Performance

Taringan and Aprila (2014) state that performance is a description of the level of search for the implementation of programs, activities and policies in realizing the goals, objectives, vision and mission of the organization. Employee performance has a positive relationship on real intentions and behavior. Sumardiyanti (2007) shows that performance is a system used to assess and find out whether an employee has carried out the job as a whole, or is a combination of work results (what one must achieve) and competence (how one achieves it). Meanwhile, Nugroho (2006) states that performance can be interpreted as the extent to which a person carries out his responsibilities and work duties. A person's performance will be achieved if it is supported by work efforts and organizational support. Employee performance is a record of the results resulting from a particular job function in a period of time.

In general, the measurement and assessment of performance is always based on 2 (two) important things, namely the concepts of effectiveness and efficiency. A given job, program or task will be said or judged to be successful if it can meet both of these requirements. Meanwhile, according to Handoko (2010: 125), the factors considered in conducting a job assessment are: (1) Quantity, namely the amount of time that must be provided. Quantity measurement involves calculating the output of the process or execution of activities. This relates to the amount of output produced. (2) Quality, namely the quality produced is good or not. The measurement of the quality of the output reflects the measurement of the level of satisfaction. (3) Punctuality, namely whether or not the planned time is appropriate. Timeliness measurement is a special type of quantitative measurement that finds the timeliness of completion of a job.

3. Method

Types of Research and Overview of the Population

This research is a quantitative research that aims to test the hypothesis. Quantitative research is structured research and quantifies data for generalization (Wahyuni, 2020:136). In survey research, information is collected from respondents using a questionnaire. In general, surveys are limited to samples, where information is collected from a portion of the population to represent the entire population and research environment in the actual environment or field. The population in this study were all employees at Bank BNCTL as many as 13 branch offices based on conditions in 2021 with a total of 250 employees.

Sampling technique

According to Sugiyono (2018:131), the sample is a subset of the population's number and characteristics. The sampling technique used was purposive sampling. According to Sugiyono (2018:218), purposive sampling is a sampling technique with certain considerations. The sampling criteria in this study were employees at all levels (supervisors, and staff) and who had worked at least 1 year at BNCTL.

Definition of Operational Variables and Their Measurement

The independent variables in this study are the accounting information system, the intention of users of the accounting information system, and job satisfaction. An accounting

information system is a closely coordinated arrangement of various records, equipment, executive personnel, and reports designed to transform financial data into information needed by management. Measurement of variables in this study consisted of software content, accuracy, format, ease of use and time limit.

The intention of users of accounting information systems is a person's intention to use the system and is always directly influenced by the perceived benefits. Measurement of the intention variable of users of accounting information systems in this study consisted of intention to use software and interest in software where researchers used 3 question items.Job satisfaction is a favorable or unfavorable emotional state in which employees view their work. Measurement of job satisfaction in this study consisted of compensation, type of work and work environment where the researcher used 4 question items.

The dependent variable in this study is employee performance. Employee performance is the extent to which a person carries out his responsibilities and work duties. In this study, the measurement of employee performance variables consists of time management and the achievement of work quality by using 6 question items.

Analysis Techniques

Multiple Linear Regression Analysis

Multiple linear regression analysis in this study was used to determine the effect of independent variables on accounting information system (AIS), intention of users of accounting information system (IUAIS), and job satisfaction (JS) on the dependent variable of employee performance (EP) . The multiple linear regression models in this study are:

$EP = a + b_1 AIS + b_2 IUAIS + b_3 JS$

Description:

EP : Variable tied to employee performance

a :Constant

b_1 : Regression coefficient of independent variable accounting information system

b_2 : regression coefficient of the independent variable intention of users of accounting information systems

b_3 : Regression coefficient of the independent variable job satisfaction

Classic Assumption Test

Normality test

The normality test aims to test whether in the regression model the confounding or residual variables have a normal distribution or not. The statistical test that can be used to determine the normality of the residuals is the Kolmogorof-Smirnof (KS) non-parametric statistical test with the following condition: (1) If probability > 0.05, then the residual data is normally distributed, (2) If probability $\leq$0.05 , then the residual data is not normally distributed.

Multicollinearity Test

The multicollinearity test aims to test whether the regression model found a correlation between the independent variables. The multicollinearity test can be seen from the *tolerance* and *variance inflation factor* (VIF) with the following criteria: (1) If the *tolerance value is* < 0.10 and VIF > 10, then there is a correlation that is too large between one of the independent variables and the independent variables. another (multicollinearity occurs), (2) If the *tolerance value is* > 0.10 and VIF < 10, then there is no multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test aims to determine whether in a regression model there is an inequality of residual variance from one observation to another. The Heteroscedasticity test in

this study uses the Glejser test by regressing the independent variables with the absolute residual value of the regression, with the decision making criteria as follows: (1) If the significant value is > 0.05, it can be concluded that the regression model is homoscedastic or does not occur heteroscedasticity, (2) If the significant value is <0.05, it can be concluded that the regression model has symptoms of heteroscedasticity or not homoscedasticity.

Analysis (R^2)

Analysis of the coefficient of determination (R2) was used to calculate the percentage of the influence of accounting information systems (AIS), user intentions of accounting information systems (UIAIS), and job satisfaction (JS) on employee performance (EP) .

Goodness of Fit Test (F Test)

Goodness of Fit Test (F test) is used to test the feasibility of multiple linear regression models in measuring the effect of independent variables on the dependent variable. In this study, the F test was used to determine the feasibility of multiple linear regression models in measuring the effect of accounting information systems (AIS), user intentions of accounting information systems (UIAIS), and job satisfaction (JS) on employee performance (EP). Goodness of fit test criteria with the F test are : (1) If the significance value≤0.05, then Multiple linear regression model that measures the effect of accounting information system (AIS), user intention of accounting information system (UIAIS), and job satisfaction (JS) on employee performance (EP) is feasible to use, (2) If the significance value is > 0.05, then Multiple linear regression model that measures the effect of accounting information system (AIS), user intention of accounting information system (UIAIS), and job satisfaction (JS) on employee performance (EP) is not feasible to use .

Hypothesis test

The t-test was conducted to test the significance of the effect of accounting information systems, user intentions of accounting information systems, and job satisfaction on employee performance. The t-test criteria in this study are: (1) If the significance value is <0.05, then the accounting information system (AIS), the intention of users of the accounting information system (UIAIS), and job satisfaction (JS) affect employee performance (EP), (2) If the value ofsignificance> 0.05, then the accounting information system (AIS), the intention of users of the accounting information system (UIAIS), and job satisfaction (JS) have no effect on employee performance (EP).

4. Result and Discussion

Multiple Linear Regression Results

The multiple linear regression model obtained from the results of data processing using the SPSS 26 program is as follows:

Table 1. Multiple Linear Regression Model Results

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1,104	,187		5,910	,000
	SIA	,435	,124	,441	3,509	,001
	NPSIA	,080	,089	,080	,898	,370
	KPK	,303	,109	,309	2,778	,006

Source: Primary data processed, 2022

Based on the table, the following multiple linear regression equation was obtained:
KK = 1.104 + 0.435 SIA + 0.080 NPSIA + 0.303 KPK
Based on the multiple linear regression model above, it can be explained that the a value of 1.104 indicates a constant value. This means that if the accounting information system (SIA), the intention of users of the accounting information system (NPSIA), and job satisfaction (KPK) are equal to zero, then the employee performance (KK) will be constant at 1.104.
The b1 value of 0.435 indicates the regression coefficient value of the accounting information system (AIS). This means that if the accounting information system (SIA) increases by one unit, it will be able to increase employee performance (KK) by 0.435 units with the assumption that the independent variable is the intention of users of the accounting information system (NPSIA) and job satisfaction (KPK) is constant.
The b2 value of 0.080 indicates the value of the regression coefficient of the intention of users of accounting information systems (NPSIA). This means that if the intention of users of the accounting information system (NPSIA) increases by one unit, it will be able to increase employee performance (KK) by 0.080 units with the assumption that the independent variables of the accounting information system (SIA) and job satisfaction (KPK) are constant.
The b3 value of 0.303 indicates the value of the regression coefficient of job satisfaction (KPK). This means that if job satisfaction (KPK) increases by one unit, it will be able to increase employee performance (KK) by 0.303 units with the assumption that the independent variables of the accounting information system (SIA) and the intention of users of the accounting information system (NPSIA) are constant.

Classic Assumption Test Results

Normality Test Results

The normality test obtained from the results of data processing using the SPSS 26 program is as follows:

Table 2. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		154
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,61253636
Most Extreme Differences	Absolute	,143
	Positive	,133
	Negative	-,143
Test Statistic		,143
Asymp. Sig. (2-tailed)		,094[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: Primary data processed, 2022

Based on the table, it can be seen that the Kolmogorov-Smirnov Z value is 0.143 with a significance level of 0.094, which means that it shows that the residual value is normally distributed because the significance level is greater than 0.05.

Multicollinearity Test Results

The multicollinearity test obtained from the results of data processing with the SPSS 26 program is as follows:

Table 3. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	SIA	,153	6,537
	NPSIA	,307	3,260
	KPK	,195	5,121

Source: Primary data processed, 2022

From the table above, it is known that this study is free from multicollinearity because the independent variables of accounting information system (SIA), user intention of accounting information system (NPSIA), and job satisfaction (KPK) have tolerance values greater than 0.1 and VIF is smaller than 10.

Heteroscedasticity Test Results

The heteroscedasticity test obtained from data processing with the SPSS 26 program is as follows:

Table 4. Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	,857	,139		6,149	,000
	SIA	-,092	,092	-,197	-,994	,322
	NPSIA	-,142	,066	-,300	-2,140	,034
	KPK	,099	,081	,214	1,220	,224

Source: Primary data processed, 2022

From the table, it can be seen that the tolerance value of each variable is as follows: (1) The tolerance value of the accounting information system (AIS) variable is 0.322 > 0.05. This shows that there is no heteroscedasticity in this variable because the significance value is greater than 0.05. (2) The tolerance value for the variable of intention to use accounting information systems (NPSIA) is 0.034 < 0.05. This shows that there is heteroscedasticity in this variable because the significance value is less than 0.05. (3) The tolerance value of the employee satisfaction variable (KPK) is 0.224 > 0.05. This shows that there is no heteroscedasticity in this variable because the significance value is greater than 0.05.

Coefficient of Determination Results (R2)

The coefficient of multiple determination obtained from the results of data processing using the SPSS 26 program is:

Table 5. Multiple Coefficient of Determination Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,798[a]	,637	,630	,61863

Source: Primary data processed, 2022

Based on the table, it can be seen that the coefficient of multiple determination (R square) is 0.637 or 63.7%. This means that the percentage of the influence of the accounting information system (SIA), the intention of users of the accounting information system (NPSIA), and job satisfaction (KPK) on employee performance (KK) is 63.7% while the remaining 36.3% (100% - 63 ,7%) is influenced by other variables outside the study.

Goodness of Fit Test Results

The goodness of fit test results obtained from the results of data processing using the SPSS 26 program are as follows:

Table 6. Goodness of Fit Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	100,868	3	33,623	87,856	,000[b]
	Residual	57,406	150	,383		
	Total	158,274	153			

Source: Primary data processed, 2022

Based on the table, it is known that the significance value is less than 0.05, which is 0.000. This shows that the multiple linear regression model that measures the effect of accounting information system (SIA), user intention of accounting information system (NPSIA), and job satisfaction (KPK) on employee performance (KK) is feasible to use.

Hypothesis Test Results (t Test)

The results of hypothesis testing using the t-test obtained from the results of data processing using the SPSS 26 program are as follows:

Table 7. Hypothesis Test Results (t Test)

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1,104	,187		5,910	,000
	SIA	,435	,124	,441	3,509	,001
	NPSIA	,080	,089	,080	,898	,370
	KPK	,303	,109	,309	2,778	,006

Source: Primary data processed, 2022

Based on the table, it is known that the significance value of each variable is: (1) The tolerance value of the accounting information system (AIS) variable is less than 0.05, which is 0.001. This shows that the accounting information system (AIS) has an effect on employee performance (KK). (2) The tolerance value of the accounting information system user intention variable (NPSIA) is greater than 0.05, which is 0.370. This shows that the intention of users of accounting information systems (NPSIA) has no effect on employee performance (KK). (3) The tolerance value of the job satisfaction variable (KPK) is less than 0.05, which is 0.006. This shows that job satisfaction (KPK) has an effect on employee performance (KK).

5. Conclusions

The conclusion obtained from this research result regarding the effect of accounting information system, the user intention, and job satisfaction towards the employee performance at Banco Nasional de Comercio Timor Leste is: Accounting information system affects the employee performance at Banco Nasional de Comércio de Timor-Leste (BNCTL). It occurs since a good accounting information system will provide access to the customer services completely, safely, quickly, and easily and will produce accurate, effective, and efficient financial reporting and recording.

The user intention of accounting information system does not affect the employee performance at Banco Nasional de Comércio de Timor-Leste (BNCTL). There is an anxiety

in certain employees due to the assumption of role shift in the world of work. It leads to the reluctance in learning and mastering information technology.

Job satisfaction affects the employee performance at Banco Nasional de Comércio de Timor-Leste (BNCTL). The employee who is satisfied will tend to work with a whole heart because their desires have been fulfilled. They are more enthusiastic so that they will conduct their duties more effective and efficient.

Acknowledgements

May God repay all the help that has been given so that this article is completed. Finally, by saying, praying and hoping that this article will be useful for all interested parties.

References

Alannita, N. P. dan G. N. A. Suaryana. 2014. Pengaruh Kecanggihan Teknologi Informasi, Partisipasi Manajemen, Dan Kemampuan Teknik Pemakai Sistem Sistem Imformasi Akuntansi pada kinerja individu. E-*Jurnal Akuntansi Universitas Udayana.* 6(1): 33-45.

Amri, S., 2020. Analisis Penggunaan Sistem Informasi (SIA) Berbasis Komputer Pada PT. Bank Perkreditan Rakyat Darul Imarah Jaya Aceh Besar. *Jurnal Manajemen dan Akuntansi*. 6(2): 90-100.

Arda, M. 2017. Pengaruh Kepuasan Kerja Dan Disiplin Kerja Terhadap Kinerja Karyawan Pada Bank Rakyat Indonesia Cabang Putri Hijau Medan. *Jurnal Ilmiah Manajemen dan Bisnis.* 18(1): 45-60.

As'ad. 2010. *Psikologi Industri*. Liberty. Jakarta.

Bakri. 2020. Implementasi Sistem Informasi Akuntansi Penggajian dan Dampaknya terhadap Kinerja Karyawan pada Bank Muamalat Cabang Gorotalo. *E-Journal.* 16(1): 93-106.

Dewi, L dan B. Dharmadiaksa. 2019. Pengaruh Efektifitas SIA, Kencanggihan Teknologi Informasi, dan Kemampuan Teknik Pemakai SIA pada Kinerja Individu. *Jurnal Akuntansi Universitas Udayana*. 27(3): 1735-1762.

Fathinah, F. K. 2013. Determinat Minat Individu dan Pengaruhnya terhadap Perilaku penggunaan Sistem Informasi berbasis teknologi di Bank Shyariah. *Jurnal Ilmiah Mahasiswa Fakultas Ekonomi dan Bisnis.* 1(1): 1-21.

Gable, G., D., Sedera., dan T. Chan. 2008. Re-conceptualizing Information System Succes: The IS-Impact Measurement Model. *Journal Of The Association For Information Systems*. 9(7): 377-408.

Guimaraes, T., D. S. Staples., dan J. D. Mckeen. 2003. Empirically Testing Some Main User-Related Factor For Sistems Development Quality. *Quality Management Journal*. 10(4): 39-54.

Hall, J. 2016. *Accounting Information System,* 9th edition. Cengage Learning. Boston.

Handoko, H. 2010. *Manajemen Sumber Daya Manusia*. Ghalia Indonesia. Jakarta.

Hennington, A. H., dan B. D. Janz. 2007. Information system and healthcare XVI: physician Adoption of eletronic medical Records: Applying the UTAUT Model In A Healthcare Context. *Comunications of the association for information System*. 19(5): 60-80.

Iskandar, S. 2013. *Akuntansi Perbankan Dalam Rupiah Dan Valuta Asing*. In Media. Jakarta.

Jumaili, S. 2005. Kepercayaan Terhadap Teknologi Sistem Informasi Baru Dalam Evaluasi Kierja Individual. *Simposium Nasional Akuntansi VIII* Solo. 15-16 September: 722-735.

Kumala , R. D dan L. Ardini. 2016. Pengaruh Kualitas Sistem, Pemanfaatan Sistem Informasi Dan Minat Pengguna Accurate Terhadap Kinerja Individu (Studi Kasus pada PT. Karunia Selaras Abadi). *Jurnal Ilmu dan Riset Akuntansi*. 5(4): 1-16.

Nugroho, S. 2006. *Manajemen Sumber Daya Manusia*. Ghalia Indonesia. Jakarta.

Prasasti L. 2017. Pengaruh Karakteristik Sistem Informasi Akuntansi terhadap Kinerja Manajerial Studi Kasus pada PT Bank Pembangunan Daera Jambi. *Jurnal Manajemen Terapan dan Keuangan.* 6(3): 208-219.

Rata, I. W. 2007. Hubungan Antara Partisipasi dan Kepuasan Pengguna dalam Pengembangan Sistem Informasi Akuntansi Yang Berbasis Komputer. *Jurnal Sistem Informasi Akuntansi.* 36: 23-26.

Samuel, N. 2013. Impact Of Accounting Information System On Organizational Effectiveness Of Automobile Companies In Kenya. *Thesis.* Research Project Submitted In Fulfillmen For The Requirement Of The Award Of Degree In Master Of Business Administration University Of Nairobi. Kenya.

Shleicher, D. J., J. D. Watt., dan G. J. Greguras. 2014. Reexamining the Job Satisfation-Performance Relationship: The Complexity of Attitudes. *Journal of Applied Psychology*. 89(1): 165-177.

Sugiyono. 2018. *Metode Penelitian Kuantitatif*. Alfabeta. Bandung.

Sumardiyanti, S. V. 2007. Pengaruh Pemanfaatan Atas Kecocokan Tugas Teknologi Sistem Informasi Terhadap Pencapaian Kinerja Individual. *Tesis.* UGM. Yogyakarta.

Tarigan, M. N., dan Aprila. 2014. Pengaruh Dukungan Manajemen, Efektivitas Pengguna, Dan Kepercayaan Penggunaan Teknologi Sistem InformasiAkuntansi Terhadap Kinerja Individual pada Toserba Di Kota Bengkulu. *Doctoral Dissertation Universitas Bengkulu.*

Wahyuni, S. 2020.*Metoda Penelitian Akuntansi & Manajemen*. UPP. STIM YKPN. Yogyakarta.

Winardi. 2009. *Gaya Kepemimpinan Yang Efektif*. Rineka Cipta. Jakarta.

Winarno, W. W. 2006. *Sistem Informasi Akuntansi*. UPP. STIM YKPN. Yogyakarta.