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Performance of AIS, Organizational Performance, User Motivation on Reporting Accountability at the Department of Trade, Cooperatives, and SMEs of Klaten Regency

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ABSTRACT

This study aims to examine the effect of the use of Accounting Information Systems (AIS), organisational performance, and user motivation on performance accountability at the Klaten Regency Cooperative and SME Office. The research sample consisted of 58 respondents involved in this study. Data were collected through questionnaires distributed to AIS users in the agency and have passed classical assumption testing. The results showed that the use of AIS has a positive effect on performance accountability, indicating that effective information systems can improve accountability in the department. However, organisational performance does not have a significant effect on accountability at the Klaten Regency Industry, Cooperatives and SMEs Office. In contrast, user motivation was shown to have a significant positive influence on accountability. These findings indicate the importance of user motivation in improving performance accountability, whereas organisational performance does not directly affect accountability in this context. Future research is recommended to consider organisational culture factors and explore how to increase commitment to system use. In addition, researchers are encouraged to use more comprehensive elements and broader testing methods for more in-depth results.

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Keywords: Accountability, Accounting Information System, Motivation, Organizational Performance

INTRODUCTION

Accounting Information Systems (AIS) represent a crucial integration of tools and procedures essential for identifying and ensuring the alignment of business processes with organizational objectives. AIS encompasses a suite of processes involving computers, networks, and hardware to support business operations effectively and efficiently (Azizah et al., 2020). A well-implemented AIS provides solutions for control processes, financial tracking, and fraud prevention (Baina & Michael, 2020). Organizational success is evaluated based on its response to programs, agendas, and issues, necessitating improvements in financial reporting, security, and problem-solving capabilities. Information technology offers organizations solutions to enhance business processes, making them more effective and efficient (Hanum et al., 2021). Alim & Siswanto (2019) noted that an organizational system positively impacts reporting quality, particularly concerning control activities facilitated by the system. The effectiveness of AIS is also influenced by organizational culture and user competency (Nurhayati, 2022). Moreover, AIS can significantly enhance financial transparency (Almubaideen, 2021).



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AIS remains a fundamental requirement for organizations aiming to create long-term value for stakeholders. It is essential for both public and private sector organizations in providing financial reporting, performance evaluations, and strategic development (G. Kang & Lin, 2011). The dependence of AIS on organizational clarity is evident; a well-defined organizational structure facilitates easier system use. However, governmental institutions face challenges as organizational structures and cultures, which have been in place for over a decade, must adapt to evolving AIS to create additional value. Conversely, organizations are often required to adapt to pre-designed AIS, which may not align perfectly with existing business patterns (Thoa & Nhi, 2022).

Accounting Information Systems (AIS) are fundamental tools that support organisations in both the public and private sectors in creating long-term value for their stakeholders. By providing accurate financial reporting, performance evaluation, and support for strategic development, AIS enables organisations to effectively manage information, make better decisions, and ensure transparency and accountability. The importance of AIS depends largely on the clarity of the organisational structure; a clear and well-defined structure facilitates the integration and use of information systems. However, government agencies often face special challenges due to their long-standing organisational structure and culture. Adjusting to an evolving AIS requires significant changes in work structure and culture, which can be a major obstacle. Conversely, organisations often have to adapt to existing AIS systems, which may not always align with established business patterns. Therefore, while AIS is a key element in creating long-term value, its success depends largely on the organisation's ability to adapt to new systems and integrate them with existing structures and cultures.

Theoretically, AIS usage can offer significant long-term benefits for organizational performance, but contextual issues such as human resource deficiencies, technological resistance, outdated age, and user adaptation difficulties often impede implementation (Yixuan & Arumugam, 2021). Some studies suggest that organizational structure does not significantly influence AIS utilization (Anggraeni & Winarningsih, 2021), due to misalignment between business processes and adopted AIS. Companies that align organizational models with AIS models can benefit from time savings, cost reductions, and improved data quality (Anggraeni & Winarningsih, 2021; Thuan et al., 2022). Effective training is crucial for smooth system adoption (Akhter, 2022). Hanum et al. (2021) demonstrated that AIS implementation positively impacts internal financial governance, while Trabulsi (2018) highlighted significant effects on cost reduction, process efficiency, capacity improvement, and decision-making quality. Leadership also plays a vital role in optimizing AIS usage (Thoa & Nhi, 2022).

To address issues such as technological resistance, aging, and user adaptation challenges, organizations often employ training and motivation strategies. Emphasis on motivation can encourage users to utilize AIS effectively, thereby improving organizational performance (Azizah et al., 2020). Motivation enhances user engagement, fosters a competitive organizational environment, and improves reporting quality (Thuan et al., 2022; G. Kang & Lin, 2011). Motivation is crucial for increasing system utilization, compliance, and accountability (Kang & Lin, 2011; Azizah et al., 2020).

The Department of Trade, Cooperatives, and SMEs of Klaten Regency is currently reforming its AIS and management systems to improve reporting quality and organizational performance. The aim is to enhance reporting accuracy and timeliness, setting a benchmark for regional government technology adoption. However, challenges persist, including low system usage, frequent errors, and inadequate training, which hinder accountability. This study seeks to empirically evaluate the impact of AIS implementation on performance accountability and reporting within the department. It

aims to confirm findings from prior research (Almubaideen, 2021; Alim & Siswanto, 2019) regarding the influence of AIS on organizational performance and to assess the role of motivation in enhancing system utilization and accountability (Yixuan & Arumugam, 2021).

METHOD

This study utilizes an explanatory research design, which involves the analysis of survey data using specific methods to measure the impact or influence of a particular phenomenon (Novy, 2019). A quantitative approach is adopted, based on statistical data measured parametrically to evaluate trends or predict outcomes (Disman et al., 2017).

The population for this study consists of employees from the Department of Cooperatives and Industry in Klaten Regency. According to Disman et al. (2017), the population is defined as a set of data with similar characteristics in processing or activity. The sample, representing the population, includes users of the accounting information system within the Department of Cooperatives and Industry in Klaten Regency. Data quality in this research is assessed through validity and reliability tests (H. Kang & Zhao, 2020). A tool is considered valid if it meets the reliability measurement standards and produces results consistent with expectations (Ovan & Saputra, 2020). This study employs the Kaiser Meyer Olken (KMO) measure for the validity test, considering data valid if the KMO value exceeds 0.05 (Ovan & Saputra, 2020). Reliability testing examines the consistency of the measurement tool over time (H. Kang & Zhao, 2020). The study employs a multiple linear regression test to analyze the relationship between several independent variables and a dependent variable (H. Kang & Zhao, 2020). This regression model enables the study to quantify the influence of each independent variable on the dependent variable, providing insights into the factors affecting accountability performance in the context of the Department of Cooperatives and Industry in Klaten Regency.

RESULT AND DISCUSSION

RESULT

Responden characteristics

The aim of this study is to examine the impact of accounting information system performance, organizational performance, and user motivation on the level of accountability in reporting. The study involves the Department of Trade, Cooperatives, and SMEs in Klaten Regency, with a total population of 230 individuals. Among them, 70 employees use the accounting information system. A total of 60 questionnaires were distributed to these employees, of which 58 were returned and will be further processed. The following table presents the characteristics of the respondents in this study.

Table 1. Responden characteristics

No	Characteristic	Category	Number	Percentage
1	Gender	Male	18	31%
		Female	40	69%
		Total	58	100%
2	Age	<30	14	24%
		30-40	23	40%
		40-50	21	36%
		>50	0	0%
		Total	58	100%
3	Rank	2a-2d	17	29%

	3a-3d	36	62%
	4a-4d	5	9%
	Total	58	100%

Source: Data Processing, 2023

Validity test

In this study, data validity was evaluated using the Pearson Correlation method, as shown in Table 4.2. The significance values for Pearson Correlation on all research indicators are 0.00, indicating that all questions meet the validity standards and are suitable for further analysis.

The near-zero significance values suggest a strong relationship between the variables measured by the research indicators, demonstrating that the measurement instruments effectively and accurately measure the intended constructs. This high validity provides confidence that the collected data is reliable for further analysis and valid conclusions.

Table 2. Data Validity

No	Indicator	Pearson Significance	Correlation	Decision
1	AIS	0,00		Valid
2	Organization Performance	0,00		Valid
3	Motivation	0,00		Valid

Source: Processed Primary Data (2023)

Reliability Testing

Reliability was assessed using Cronbach's Alpha coefficient. A coefficient greater than 0.70 indicates good reliability. The results are shown in Table 3.

Table 3. Reliability Testing

Variable	Cronbach's Alpha	Decision
Accounting Information Systems (SIA)	0.702	Reliable (Good)
Organizational Performance	0.801	Reliable (Good)
Motivation	0.734	Reliable (Good)
Accountability	0.88	Reliable (Good)

Source: Processed Data (2023)

These results show that the variables meet the reliability standard of Cronbach's Alpha > 0.70. High Cronbach's Alpha values indicate a high level of reliability and consistency among the items within each research variable. Consequently, the measurement instruments used in this study provide reliable data suitable for analysis and valid conclusions.

T Test Multiple Regression

The table below presents the results of the t-test, which measures the partial effect of independent variables on the dependent variable in this study.

Table 4. Partial T- test Results			
Variable	Unstandardized Coefficients	t	Sig.
	B	Std. Error	
SIA	0.771	0.023	2.31
Organization	0.831	0.046	1.69
Motivation	0.768	0.021	1.31

Source: Processed Data (2023)

Table 4 shows that the Accounting Information Systems (SIA) variable significantly affects performance accountability, with a significance value of 0.000. This value is significant because it is less than 0.05, indicating that the accounting information system has a positive effect on performance accountability. This positive influence is demonstrated by the positive regression coefficient value of 0.461.

The organizational performance variable does not affect performance accountability, as indicated by a significance value greater than 0.05 (0.410). In this study, motivation also affects performance accountability, with a significance value of 0.020 (less than 0.05).

The table below summarizes the conclusions of the hypothesis testing in this study.

Table 5. Hypotesis Decision Making			
No	Hypothesis	Sig.	Decision
1	Accounting Information Systems positively affect accountability at the Department of Industry, Cooperatives, and SMEs in Klaten	0	Accepted
2	Organizational performance does not affect accountability at the Department of Industry, Cooperatives, and SMEs in Klaten	0.41	Rejected
3	Motivation positively affects performance accountability at the Department of Industry, Cooperatives, and SMEs in Klaten	0.02	Accepted

Source: Processed Data (2023)

DISCUSSION

Accounting Information Systems Positively Affect Performance Accountability

The Accounting Information Systems (AIS) positively impact performance accountability at the Department of Industry, Cooperatives, and SMEs in Klaten Regency. This is evidenced by the t-test results showing a significance value of 0.000, which is less than 0.05. This finding confirms previous research by Almubaideen (2021), Baina & Michael (2020), and Rahmani (2021). At the Department of Industry, Cooperatives, and SMEs in Klaten Regency, AIS helps in the accurate collection and processing of data. This allows the organization to have better access to relevant information about their performance, enabling management to track and evaluate organizational performance more effectively and account for results to stakeholders.

AIS enables continuous performance monitoring through an integrated system where performance data can be monitored in real-time and performance reports can be generated quickly and accurately. This allows management to identify successes and failures more effectively and take appropriate actions to improve organizational

performance. Moreover, AIS provides the necessary tools and methods to measure and analyze organizational performance comprehensively, using relevant and systematic performance indicators.

By implementing an-effective AIS, the accountability process becomes more transparent and accountable. Performance information available through AIS can be shared with stakeholders, such as shareholders, creditors, or the government, enhancing organizational transparency and strengthening accountability demands for demonstrated performance. Overall, AIS plays a crucial role in improving the accountability of organizational performance through accurate data collection, efficient performance monitoring and reporting, comprehensive performance measurement and analysis, and enhanced transparency and accountability of performance results.

Organizational Performance Does Not Affect Performance Accountability

The results indicate that organizational performance does not affect performance accountability, shown by a significance value greater than 0.05, specifically 0.410. This finding contrasts with Baina & Michael (2020), who stated that organizational performance can impact performance accountability. At the Department of Industry, Cooperatives, and SMEs in Klaten Regency, there is a gap or mismatch between overall organizational performance and the level of accountability in using AIS. This could be due to factors such as weak organizational policies, lack of understanding of the importance of accountability, or inadequate reward and sanction systems that support accountability.

The organization needs to enhance activities related to the socialization of system use to improve accountability and build awareness of the importance of accountability. Additionally, there is a need to increase organizational commitment to system use. These factors could explain why organizational performance does not influence accountability. Lack of management support and understanding of the importance of transparency and accountability can weaken the relationship between organizational performance and accountability in AIS usage.

Motivation Positively Affects Performance Accountability

Motivation positively affects performance accountability, as evidenced by a significance value of 0.030, which is less than 0.05. This finding aligns with the research by Almubaideen (2021), Baina & Michael (2020), and Rahmani (2021), indicating that motivation impacts performance accountability. A good system is one that is easy to learn, and the ease of learning can lead to users feeling happy and motivated to use the system, thus enhancing organizational excellence (Zai, 2021). Motivation in using the system helps improve performance accountability, with the study showing that increased internal and external motivation in system use leads to happier and more satisfied users, ultimately boosting performance accountability.

At the Department of Industry, Cooperatives, and SMEs in Klaten Regency, users with high motivation are encouraged to use AIS effectively. Motivated users are more likely to master the system, utilize its features optimally, and input data accurately. Such motivated users strive to maintain the quality of AIS usage by ensuring that the data entered or analyzed through the system is accurate, reliable, and relevant.

CONCLUSION

This study aimed to examine the influence of Accounting Information Systems (AIS), organizational performance, and motivation on performance accountability at the Department of Cooperatives and SMEs in Klaten Regency. A total of 58 respondents participated, with data collected through questionnaires. The data's validity was tested

using Pearson correlation, and reliability was assessed with Cronbach Alpha. Hypotheses were tested using multiple linear regression analysis. The results indicated that AIS positively affects performance accountability, as shown by a significant t-test value of 0.000 ($p < 0.05$). However, organizational performance did not show a significant effect on accountability, with a t-test value of 0.410 ($p > 0.05$). Motivation was found to positively influence accountability, with a significant t-test value of 0.020 ($p < 0.05$). Future research should investigate organizational culture and the importance of enhancing organizational commitment to system use. It is also recommended to explore the extent of training provided to ensure both system and user adaptability. The study's limitations include its focus solely on the Department of Cooperatives and SMEs in Klaten Regency, limiting the generalizability of the findings. Data collection was based solely on questionnaires within the department, reflecting only users' perceptions. Additionally, the study employed multiple linear regression, limiting insights into user satisfaction to this method. Future research should consider including variables related to user behavior, such as specific performance accountability, and employ more comprehensive testing methods like partial least squares or other structural models.

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