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FACTORS THAT AFFECT THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS IN PT. PLN (PERSERO) MAIN UNIT OF ACEH DISTRIBUTION

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ABSTRACT

This study aims to test and analyze the Factors Affecting the Effectiveness of Accounting Information Systems at PT. PLN (Persero) Aceh Distribution Main Unit simultaneously or partially. The sample in this study is 59 employees of PT. PLN (Persero) Aceh Distribution Main Unit. The analysis technique used is multiple linear regression analysis. The results show that user ability, top management support, education and training simultaneously and partially affect the effectiveness of the accounting information system.

Keywords: Effectiveness of Accounting Information Systems.

INTRODUCTION

The factor of information availability is one of the important factors for companies in the decision-making process. Basically, an information system is directed to present information that is reliable, relevant, timely, complete, understandable, and tested. Meanwhile, the purpose of the information system is as a center of responsibility, supporting daily operations and as a basis for decision-making (Irafah et al., 2018). One example of an information system is an accounting information system. Accounting Information System is a system that collects, records, and processes non-financial financial data that can be used as information in decision-making or (Ardana and Hendro, 2016). The use of accounting information systems can improve information quality, reduce information costs, increase accuracy in decision-making, and increase knowledge sharing *(Knowledge Sharing).* The effectiveness of the implementation of an accounting information system is a measure that provides a picture of the extent to which the target can be achieved from a set of resources that are regulated to collect, process, and store electronic data, then turn it into useful information and provide the formal reports needed both in quality and time (Suriana, 2020). PT PLN (Persero) as a company engaged in services, financial information is important because it interacts directly with customers or partners. In addition to the need for legal documents in the submission process, the data in PT PLN (Persero) can also be used for administrative decision-making. From the existing data, it can be known whether the organization's management is good or bad. Based on performance, management, information technology provides convenience in managing and presenting financial and non-financial information with the support of information technology. Therefore, it is important for PT PLN (Persero) to know the factors that affect the effectiveness of its financial information. If there is an imbalance, this can affect the performance of the system in processing financial data. As a result of this negativity, financial information appears inaccurate. (Abelelo, 2021) states that: "Top management support is management defining the information and processing required, making the goals and objectives of the system, performing *review* system and allocate funds. The form of assistance provided by the leader can be in the form of leadership support to subordinates. If the top management provides full support in the development of the information system and the support can be accepted by the information user, it will provide satisfaction to the information user." (Ariani, 2019:9) Top management support is an important task in the company's future planning process, system development and other factors as a lover of success and overall goals.

HYPOTHESIS DEVELOPMENT

The Relationship Between User Capabilities and the Effectiveness of Accounting Information Systems

The effectiveness of accounting information systems must be supported by users who have expertise in the field of accounting information systems, especially in operating computers as hardware and *software* as the software. With users who have understood the ins and outs of using computer hardware and accounting information systems, the work will be easier to do. That way the accounting information presented is also better because it is done by people who are experts in their fields. Based on several previous studies conducted by (Srinivianti, 2023) and (Maliantari et al., 2021) states that The user's ability has a positive and significant effect on the effectiveness of the accounting information system.

H_1 **:** User ability affects the effectiveness of the accounting information system of PT PLN (Persero) Aceh Distribution Main Unit

The Relationship of Top Management Support to the Effectiveness of Accounting Information Systems

The management support provided to the accounting information system can be a very important factor in determining the effectiveness of the acceptance of the information system in the organization, and the success of all activities related to the information system (Satria et al., 2019). The better the support of top management in understanding the accounting information system will also have a good impact on the effectiveness of the accounting information system. Based on previous research conducted by (Andriyani & Triyanto, 2022) and (Srinivianti, 2023) stated that the support of top management has a positive and significant effect on the effectiveness of the accounting information system.

H_2 : Top management support affects the effectiveness of the accounting information system of PT PLN (Persero) Aceh Distribution Main Unit

The Relationship between Training and Education on the Effectiveness of Accounting Information Systems

Follow-up training and education must be as much as possible to achieve goals and objectives. Training and education is a process that will develop products in the form of

behavior change and capital development in the form of knowledge and skills in the field of community training and education (Siregar, 2019). Previous research conducted by (Rambe & Lubis, 2021) stated that training and education have a positive effect on the effectiveness of accounting information systems.
H_3 : Education and training affect the effectiveness of the accounting information system of PT PLN (Persero) Aceh Distribution Main Unit.

METHODS

The population in this study is employees at PT. PLN (Persero) Aceh Distribution Main Unit as many as 146 people. This study uses a type of quantitative method data, according to (Sugiyono, 2016) Quantitative data is data in the form of numbers or qualitative data that is calculated. The sampling technique in this study uses the purpose sampling technique, which is sampling data with certain considerations. The sample used in this study is 59 people and uses the basic Slovin formula with a 10% accuracy limit as follows:

$$n = \frac{N}{1 + N.e^2} = \frac{146}{1 + 146(0,10)^2} = \frac{146}{1 + 1,46} = 59,3$$

Information:
n=Number of samples
N=Number of population
e=Error tolerance *limit (error tolerance)*

Table 3.1
Sample Criteria

Part	Number of Employees
Accountancy	9
Tax	6
Budget and Payment	9
General Billing	7
Generator Bill	7
Planning Bill	8
Commercial Billing	9
Sub Field Manager	4
Sum	**59**

This study uses data collection techniques with documentation, interviews, and questionnaires. The data analysis technique used in this study uses multiple linear regression analysis. The model can be expressed as follows:

$$Y = \alpha + \beta X1 + \beta X2 + \beta X3 + e$$

Information:
Y = Effectiveness of Accounting Information System
β = Regression Coefficient
X1 = User Abilities
X_2 = Peak Management Support
X_3 = Training and Education
E = Error

RESULTS

Multiple Linear Regression Analysis

Coefficient

Pattern		Non-Standardized Coefficients B	Non-Standardized Coefficients Kesalahan Std.	Standard Coefficient Beta	t	Sig.
1	(Constant)	3.241	2.132		1.520	.134
	User abilities (x1)	.062	.183	.032	.340	.735
	Top Management Support	.236	.120	.228	1.962	.055
	Training and Education	.736	.118	.650	6.252	.000

a. Dependent Variable: Effectiveness

The Influence of User Ability on the Effectiveness of Accounting Information Systems

The results of the study show that the value of the regression coefficient for the user's ability to affect the effectiveness of the accounting information system is 0.062, which means that the user's ability affects the effectiveness of the accounting information system at PT PLN Persero Aceh Distribution Main Unit. The results of the analysis showed that the value of β_1 was 0.062 with the calculation result of $\beta_1 \neq 0$, it can be concluded that the user's ability partially affects the effectiveness of the accounting information system at PT PLN Persero Aceh Distribution Main Unit.

The Effect of Management Support on the Effectiveness of Accounting Information Systems

The results of the research show that the value of the regression coefficient for the user's ability to affect the effectiveness of the accounting information system is 0.236 which means that the support of top management affects the effectiveness of the accounting information system at PT PLN Persero Aceh Distribution Main Unit. The results of the analysis show that the value of β_2 of 0.236 with the result of the calculation of $\beta_2 \neq 0$, it can be concluded that the user's ability partially affects the effectiveness of the accounting information system at PT PLN Persero Aceh Distribution Main Unit.

The Influence of Training and Education on the Effectiveness of Accounting Information Systems

The results of the research show that the value of the regression coefficient for the user's ability to affect the effectiveness of the accounting information system is 0.736 which means that the support of top management affects the effectiveness of the accounting information system at PT PLN Persero Aceh Distribution Main Unit. The results of the analysis show that the value of β_3 0.736 with the result of the calculation of $\beta_3 \neq 0$, it can be concluded that training and education partially affect the effectiveness of the accounting information system at PT PLN Persero Aceh Distribution Main Unit.

CONCLUSION

Based on the discussion of the research results that have been presented in the previous section, the following conclusions can be drawn: User ability, top management support, training and education simultaneously affect the effectiveness of the accounting information system at PT PLN Persero Aceh Distribution Main Unit. The user's ability partially affects the effectiveness of the accounting information system at PT PLN Persero Aceh Distribution Main Unit. Top management support partially affects the effectiveness of the accounting information system at PT PLN Persero Aceh Distribution Main Unit. Training and education partially affect the effectiveness of the accounting information system at PT PLN Persero Aceh Distribution Main Unit.

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