

Effect of software implementation accounting for performance employee

Abdillah Arif Nasution*, Keulana Erwin

¹Department of Accounting, University of Sumatera Utara, Medan Indonesia

*badinst@usu.ac.id

Abstract. This study examines the implementation of government accounting software (SIMDA) on employee performance by moderating perceived enjoyment and computer playfulness. This research is empirical using a census sampling technique in data collection. Data as a sample are 40 employees in the city of Medan. The effect of the implementation of government accounting software (SIMDA) was analyzed using original least square regression, while the influence of two perceived enjoyment and computer playfulness was analyzed using the Moderated Regression Analysis (MRA). The results of the analysis show that the implementation of government accounting software (SIMDA) has a significant effect on employee performance. The results of the study also prove that under perceived enjoyment and computer playfulness has been shown to moderate the influence between the implementation of accounting software (SIMDA) on employee performance.

1. Introduction

Since 2002 Kepmendagri 29/2002 has been established which refers to PP Number 105 of 2000 and Law No. 25 of 1999 concerning the implementation of the model new authority structures and the design of new accounting information systems throughout Indonesia. The law was followed up with the enactment of the Regulation Minister of Home Affairs No. 13 of 2006 concerning guidelines for regional financial management and has been amended again with Permendagri No. 59 of 2007 and Permendagri No. 17 of 2007 which regulates how the authority, rights and obligations of the Region are supported by "modern" financial management and budgeting, drafting, implementing, administration, reporting, accountability, and regional financial supervision.

Since the enactment of the Act, the Regional Government as the manager public funds must be able to provide financial information as needed accurate, relevant, timely and trustworthy. Local governments are required to have reliable information system, if the accounting information system owned is still weak, the quality of information produced from the system is also less reliable. One form of a specific information system is the System Regional Management Information (SIMDA) which is the application of the system inside government organization to support information needed by all management level in order to make decisions.

The application system can be used as processing data management regional government finance. SIMDA implementation is expected to be able to help operational activities of regional employees in particular. Simda Computer Application Program version 2.7. is an application program intended to help local governments in integrated regional financial management, starting with budgeting, stylist business to accounting and reporting. With the implementation of SIMDA expected to be able to improve LG organization performance.

The user factor is very important in the implementation of the new system, this is in accordance with the concept of Technology Accetance Model (TAM) which states that system users tend to use the system if the system is easy to use and useful for him. Perceived enjoyment is one component of TAM which explains that someone will use a new system if he feels comfortable with the system, while computer playfulness is an attitude of spontaneity someone because he is interested in using a new technology. These two things are expected to be able to help employees in accepting SIMDA implementation so that it will help improve their performance.

2. Literature Review

2.1 Contingency Theory Approach

This study aims to describe the relationship between Contingency Theory and system implementation. The premise of Contingency Theory is that there is no system controls that are universally appropriate to be applied to all organization in all circumstances. A control system will vary in each organization based on organizational factors and situational factors [1]. Based on the contingency approach, there is a possibility there are other determinant variables that interact, in harmony with certain conditions faced.

Better fit between control systems and contingency variables hypothesized in several studies resulted in increased organizational performance [2]. The use of the concept of fit (fit) in contingency theory shows the level between contextual (contingency) factors and management accounting systems will allow managers to improve performance [3].

2.2. Implementation of Accounting Software (SIMDA Ver. 2.7)

SIMDA Computer Application Program version 2.7 is an application program intended to assist local governments in managing regional finances integrated, starting from budgeting, business administration to accounting and reporting.

The local government of Medan City began implementing SIMDA version 2.7 since the 2007 fiscal year. Previously, the Medan City Government worked on its financial reports manually using the Microsoft Excel program, where the reporting was slow, difficult and the accuracy level was low so the report could not be used in time. With the implementation of information technology-based information technology systems that are integrated with each other using the server contained in the SKPKD (Finance Section of the Regional Secretariat), the presentation of the LKPD (Local Government Financial Report) will be faster, more precise and accurate and can increase transparency and accountability of the report.

2.3. Performance Employee

Employee performance is the performance of individuals in managerial activities covering planning, investigation, coordination, supervision, staff arrangements, negotiations, and representation [4]. Employee performance obtained is one of the factors can be used to improve organizational effectiveness. Basically a core organization or company is human because the one who runs is human. Performance assessment is an assessment of human behavior in carrying out functions and authority in a company.

Mahoney [4] defines employee performance as an assessment of the performance of individual members of the organization in managerial activities such as planning (coordinating), organizing (organizing), investing (investigating), supervision (supervising) preparation staff (staffing) evaluating (evaluating).The frequency of performance reporting

must be tailored to the needs of the manager concerned. In general the frequency of reporting varies depending on the level of management in the company and it cannot be generalized.

2.4 Perceived Enjoyment

According to Davis [5] perceived enjoyment is the extent to which individuals believe that activity using a system is considered fun in itself, and the use of the system is part of the performance consequences caused from system usage. If using a system it feels good then users will be motivated or have instrumental motivation to use it. The assumption that perceived enjoyment will bring positive influence on system implementation.

2.5 Computer Playfulness

Computer playfulness is a factor that can typically be characterized in dimensions of intrinsic motivation, the basic concept of computer playfulness goes to the people the user, namely the tendency to trace and act in a way that is disagreeable with computer [6]. Whereas according to Venkantesh [7] Computer playfulness is related to human spontaneity to interact with computers.

3. Research Method

The sample used consists of employees at the SKPD and SKPKD levels and the sample studied is the finance department employee who uses SIMDA version 2.7 in the Regional Government of Medan City, consisting of: Finance Head of Subdivision (PPKSKPD) and Financial Staff (Treasurer, Assistant PPK SPM affairs and Reports Finance, PPK Bookkeeping and Verification Assistant, and PPK Document Making Assistant) in Medan City. The sampling technique in this study was carried out by sampling census, namely the technique of determining the sample by taking all existing samples.

The method of data collection in this study was conducted by survey by distributing questionnaires to users of SIMDA software version 2.7 in the Regional Government of Medan City. The questionnaire is a data collection technique where the researcher formulates questions related to the object of research, and then the data will be obtained from answers to questions that have been answered by selected respondents. This method was chosen by researchers because the questionnaire is an efficient data collection mechanism because researchers can find out what is needed and how to measure the variables used.

The statistical analysis used is simple and multiple regression analysis as a model that predicts the causal relationship between the dependent variable and several independent variables. Simple linear regression to test the relationship between SIMDA implementation with employee performance and testing the relationship of two variables moderated (perceived enjoyment, computer playfulness) with employee performance. Moderated regression analysis (MRA) is used to determine the interaction relationship between two variables by one variable as moderating variables [8], namely compare the results of interviews with the contents of related documents. Triangulation besides being used to check the truth of the data, it is also done for enrich data.

4. Result and Discussion

The theory put forward by Macintosh [9] is that acceptance of system implementation is a very important part of the spectrum of overall control mechanisms which is used to motivate, measure, and sanction actions managers and employees of the organization. The acceptance of capable system implementation improve organizational planning and control better so that

improve performance (Sujono, et al., 2014). From the results of the hypothesis testing it is proven that SIMDA implementation affects the performance of district officials East Lampung. This indicates that with resource management information technology carried out by organizations in this case infrastructure, strategy; human resources will improve the understanding of the company / organization against job description and daily operational activities of the organization, so that in the presence understanding, the company was able to improve individual performance. This result also supports previous studies Bambang Agus Pramuka, et al [10], Primasari, [11], Arbenethy [12]. The existence of information technology implementation should will positively help employees in carrying out operational activities daily.

Table 1.Hypotesis 1 Test

Hipotesis	Adjusted R Square	Uji Signifikansi Simultan		Uji Signifikasi Parameter		Keterangan
		F	Sig	t	Sig	
H1 SIMDA - KNU	0,196	-	-	8,782	0,000	Berpengaruh

Table 2.Hypotesis 2 Test

Hipotesis	Adjusted R Square	Uji Signifikansi Simultan		Uji Signifikasi Parameter		Keterangan
		F	Sig	t	Sig	
H2 SIMDA	0,229	2.105	.447	4.710	.000	Berpengaruh
INTERAKSI		-.037	.016	- 62.33	.022	Berpengaruh

Perceived enjoyment and computer playfulness moderates the effect of SIMDA implementation on employee performance System Implementation will not be successful if it is not accompanied by individual behavior (employees) that supports the implementation of the system Jaworski and Young [13]. Perceived enjoyment and computer playfulness is intrinsic motivation in a positive individual. The presence of these attitudes will directly affect the SIMDA implementation positively towards the performance of Medan City employees.

5. Conclusion

The results of this study reinforce and support the findings of Hirst (1981) which explains that information technology can be used by management for planning, coordinating and evaluating processes that will later be used as guidelines in the future. The use of information technology can have a positive impact on subordinates and information technology both as an assessment of one's achievements. The results of this study also confirm there is a significant simultaneous influence between Perceived enjoyment and computer playfulness, SIMDA implementation on individual performance so that the variables proposed as moderating variables moderate the effect of SIMDA implementation on employee performance as hypothesized.

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