



# The Influence of Perception of Ease of Use, Perception of Usefulness of Use and Acceptance of Accounting Information Systems on Performance in Financial Managers Jambi University

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**Abstract**— This research aims to analyze the influence of perceived usefulness and perceived ease of use of the Accounting Information System on performance at Public Service Agencies in Jambi Province. This research uses a survey method by distributing questionnaires online. The objects of this research are the variables studied including perceived usefulness, perceived ease of use, and performance. The subjects of this research were 31 financial management employees at Jambi University. There were 31 questionnaires that were returned and could be processed. The analytical tool used in this research is SMART PLS. The research results show that perceived ease of use and perceived usefulness of use have a positive and significant effect on performance, while acceptance of the accounting information system has no effect on performance.

**Keywords**— Perceived Usefulness, Perceived Ease of Use, Accounting Information Systems and Performance.

## INTRODUCTION

Information Systems (IS) play an important role in efforts to realize the principles of good governance (good government governance) as has been developed and utilized in various private sectors. The use and utilization of Information Systems in the government sector is known as E-Government. E-Government is the use of Information Systems in the public sector which aims to improve the delivery of services and information, encourage public participation in the decision-making process and make the government sector more accountable, transparent and effective (Onuigbo & Eme, 2015). According to the World Bank in (Radiansyah, et al, 2016) E-Government refers to the use of Information Systems to increase government efficiency, effectiveness, transparency and accountability. In the field of state finance, e-government embodied in form Integrated Financial Management Information System (IFMIS). The implementation of IFMIS aims, among other things, to overcome problems that arise due to the use of manual systems or separate systems in budget management and accounting processes.

The Financial Accounting and Reporting System is part of the Agency Accounting System (SAI) at State Ministries/Institutions and/to implement the SA it is necessary to establish a Budget Use Authorization Accounting Unit (UAKPA). UAKPA generally implements accounting systems, subsystems and procedures for transactional events, and supports the need for presenting data and information in the context of preparing Financial Reports in accordance with Government Accounting Standards. In order to support the implementation of SPAN to carry out financial management which includes planning stages to budget accountability, work units as



accounting entities and reporting entities for State Ministries/Institutions are required to use SAKTI. In general, transactions usually carried out by work units are as follows:

- Asset Management
- Inventory management
- Management of Non-Tax State Revenue (PNBP)
- Issuance of Income and Expense Verification Order (SP3B)
- Reporting

The results of Sauer and Cuthbertson's research in (Amriani & Iskandar, 2019) found that only around 16% of public sector Information and Technology (IT) projects in the UK could be declared successful, while the other 84% experienced failure to various degrees. In their findings, Sauer and Cuthbertson stated that the failure was caused by the elementssimplicity, certainty, dan stability onsystem which is inadequate. Apart from that, this failure was also caused by the low level of support and competence of the organization's managerial team in developing the system.

This research is a development of research by Astari Nuriadini, Paulus Th. Basuki Hadiprajitno (2022) entitled Benefits of Implementing Accounting Information Systems on Employee Performance with the TAM Approach (Phenomenological Study of the Use of Accounting Information Systems at PT PLN UP3 Demak). In this research, the object of research is the Accounting Information System at the Public Service Agency in Jambi Province.

According to Goodhue and Thomson in research (Radiansyah et al., 2016) the relationship between information technology and individual performance has become a concern in Information Systems research. Information systems are considered to have a significant impact on work system use, several studies confirm that information systems can increase productivity and improve results and performance. According to Gupta et al, 2007 in research (Wiguna & Dharmadiaksa, 2016) TAM believes that the use of information systems will improve individual or company performance, and the use of information systems will make it easier for users to complete work. (Suhud & Rohman, 2015) found that the results of implementing an accounting information system had a positive effect on individual performance. (Kurniawan & Wijaya, 2018) found the same results, namely that the application of accounting information systems had a positive effect on individual performance, but on the other hand there was also research that showed results that did not support the existence of a positive relationship between accounting information systems and performance (Soudani, 2012) . In line with research (Kouser et al., 2011) which shows that the adoption of accounting information systems cannot improve performance.

Individual performance is an individual's ability to complete a job successfully and efficiently in a company. Goodhue and Thompson (1995) in research (Wiguna & Dharmadiaksa, 2016) found that task and technology compatibility will lead individuals to achieve better performance. Good performance can be seen if individuals can complete and carry out their duties well. Individuals are expected to be able to complete their work with the help of technology, so that the tasks undertaken can be completed (Ratnaningsih & Suaryana, 2014). According to Goodhue and Thompson (1995) in research (Wiguna & Dharmadiaksa, 2016), individual performance is related to the achievement of a series of individual tasks with the support of existing information technology. If an



information system and technology can have a positive impact on individual performance, it must be used appropriately and be compatible with the tasks it supports.

Based on these problems, the author is interested in conducting research entitled *The Influence of Perceived Ease of Use, Perceived Benefits of Use and Acceptance of Accounting Information Systems on the Performance of Jambi University Financial Managers*.

## **LITERATURE REVIEW AND HYPOTHESIS FORMULATION**

### **A. Accounting information system**

Romney and Steinbart, 2015 in (Young et al., 2017) define a system as a collection of two or more components that are interrelated and interact to achieve goals. Each system consists of smaller subsystems that support a larger system. All groups of definitions differ only in the way of approach used. Each approach was chosen because it has a different way of analyzing and planning a system but is aimed at achieving certain goals. The component approach is more widely used in planning a system because the components or sub-systems of the system are analyzed first. By analyzing the sub-system, the properties of the system can be shaped according to usage requirements.

Information systems can also be said to be a combination of work procedures, information, people and information technology that are organized to achieve goals in an organization. This opinion states that an information system is a collection of activities that are integrated between work programs and information into a database server so that an organization's desire to achieve its goals can be realized. The information system activities according to Jogyanto, 2005 in (Muda et al., 2017), are as follows:

1. Input, describes an activity to provide data for the process.
2. Process, describes how data is processed to produce information that has added value.
3. Storage, an activity to maintain and store data.
4. Output, an activity to produce a report from an information process.
5. Control, an activity to ensure that the information system runs as expected.

### **B. Government Accounting System**

The government as a form of public sector organization has the general goal of improving the welfare of the people. To make this happen, the people make general rules that the government must fulfill in the form of a constitution or constitution and other statutory regulations. Therefore, there are differences in the treatment of government accounting and business accounting in terms of objectives and performance measurement. Even though the objectives of the two organizations are different, in essence the objectives of government accounting and business accounting are the same, namely providing financial information on financial transactions carried out by the organization in a certain period.

In this regard, government accounting and business accounting specifically have the following objectives:



### ***Accountability***

The function of accountability is broader than just compliance with applicable laws and regulations, but still pays attention to the use of resources wisely, efficiently, effectively and economically. The main objective of accountability is emphasized to every manager or management who can convey financial accountability by submitting financial reports.

### ***Managerial***

Government accounting allows the government to carry out managerial functions by carrying out planning in the form of preparing the APBN and other development strategies.

### ***Supervision***

Government accounting was created to enable monitoring of state financial management more easily by auditing authorities such as the BPK-RI.

### ***C. Perception of Usefulness (Perceived Usefulness)***

According to Davis in (Prabowo, 2017) Perceived usefulness is defined as the extent to which a person believes that using a particular system will improve the performance of a job. Useful can be interpreted as having the capacity to be used and generate profits. Thus, if someone believes that an information system is useful then he will use it. The construct of perceived usefulness is formed from many items. Davis uses 6 items to form this construct, namely: Work More Quickly, Job Performance, Increase Produktivity, Effectiveness, Make Job Easier, and Useful.

### ***D. Perception Ease of use (Perceived Ease of Use)***

Perceived ease of use refers to the extent to which a person believes that using a particular system will be effortless. Ease can be interpreted as freedom from difficulty or great effort (Prabowo, 2017). According to Radner & Rothschild in Davis, effort is a limited resource that a person can allocate to various activities for which he is responsible (Prabowo, 2017). It can be said that ease of use will reduce user effort in using a system. Davis uses 6 items to form this construct, namely: Ease of Learn, Controllable, Clear and Understandable, Flexible, Ease to Become Skillfull and Easy to Use.

### ***E. Performance***

Performance measurement aims to motivate employees to achieve organizational goals and comply with predetermined behavioral standards, in order to produce the actions desired by the organization. Performance measurement is used to suppress undesirable behavior through feedback on work results, as well as as a basis for rewarding people who have achieved or exceeded predetermined goals. According to Mahmudi, 2013 in (Hartati et al., 2022) the objectives of performance measurement are as follows:

### ***Knowing the level of achievement of organizational goals.***

Performance appraisal functions as a milestone that shows the level of achievement of goals and shows whether the organization is moving according to the direction or deviating from the set goals.



***Providing employee learning facilities.***

Performance appraisal is a means for employees to learn about how they should act and provides a basis for changing behavior, attitudes, skills or work knowledge that employees must have to achieve the best work results.

***Improve performance in subsequent periods.***

The implementation of performance appraisal in the long term aims to form a culture of achievement within the organization by creating a situation where everyone in the organization is required to excel.

***Provide systematic considerations in decision making, giving rewards and punishments.***

High-performing organizations try to create reward systems such as salary increases/benefits, promotions or punishments such as postponement of promotions or reprimands, which have a clear relationship with knowledge, skills and contribution to organizational performance.

***Motivate employees.***

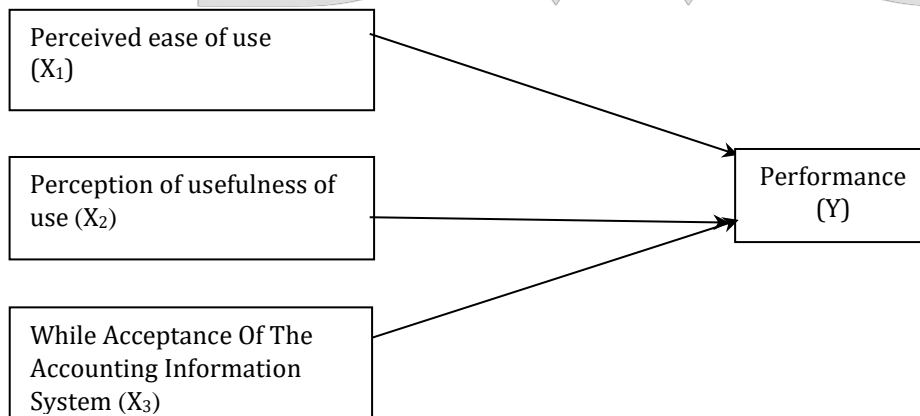
With performance appraisals linked to compensation management, employees who perform well or will receive awards.

***Creating public accountability.***

Performance assessment shows how much managerial performance is achieved which is the basis for accountability assessment. This performance must be measured and reported in the form of a performance report as material for evaluating organizational performance and useful for internal and external parties of the organization.

***E. Research Model***

Based on the description that has been stated previously, including problem formulation, research objectives and literature review, the variables related to this research can be described through a research model chart as shown in the following figure:



***G. Hypothesis***

Based on this description, the hypothesis in this research is:



- H1: Perceived ease of use has a significant effect on performance.
- H2: Perception of usefulness of use has a significant effect on performance.
- H3: While acceptance of the accounting information system has a significant effect on performance.

## RESEARCH METHODOLOGY

### *Object of research*

According to Sugiyono (2017), research objects are attributes or traits or values of people, objects or activities that have certain variations determined by the researcher to be studied and then conclusions drawn. The research object that is the focus of this research is Jambi University Financial Management Employees.

### *Research subject*

According to Suharsimi Arikonto (2016), research subjects define research subjects as objects, things or people to which data for research variables are attached, and which are at issue. The subject of this research is the user (use) of the Accounting Information System at Jambi University Working Unit.

### *Research Population and Sample*

According to Sugiyono (2020), population is a generalized area consisting of objects or subjects that have certain quantities and characteristics determined by researchers to be studied and then conclusions drawn. The sampling technique in this research uses saturated sampling (Census Sampling), namely a sampling technique when all members of the population are used as samples (Sugiyono, 2017). The total population in this study was 31 Jambi University Financial Management Employees, so all members of the population were used as samples in this study.

### *Data Analysis Method*

In this research, data analysis uses an approach Partial Least Square (PLS). PLS is an equation model Structural Equation Modeling (SEM) which is component or variant based. According to Ghazali (2016), PLS is an alternative approach that shifts from a covariance-based SEM approach to a variance-based one. The advantage of using PLS is that PLS is a powerful analysis method because it does not assume the data must be on a certain scale and the sample size is small (Ghozali, 2016).

Analytical steps using Structural Equation Modelling namely as follows:

#### **1. Outer Model/Measurement Model Testing**

Testing the outer model or measurement model is intended to determine the level of consistency and accuracy of data collected from the use of research instruments. Outer Model is a measurement model to assess the validity of measurement model parameters (convergent validity, discriminant validity, composite reliability and Cronbach's alpha) (Hamid & Anwar, 2019)

##### ➤ **Cronbach's alpha and Composite reliability**

Reliability testing in PLS can use two methods, namely Cronbach's alpha and Composite reliability. Cronbach's alpha measures the lower limit of the reliability value of a construct, while composite reliability measures the actual

value of the reliability of a construct. A construct is said to be reliable if the Cronbach's alpha value must be more than 0.6 and the composite reliability value must be more than 0.7 (Hamid & Anwar, 2019).

➤ ***Convergent Validity***

Convergent validity testing was carried out using factor loading values. An indicator is declared valid and can be used as an indicator to measure the latent variable if the loading factor value is greater than 0.708. An established rule of thumb is that latent variables should explain a substantial portion of each indicator's variance, usually at least 50%. This also implies that the shared variance between the construct and its indicators is greater than the measurement error variance. This means that the indicator factor loading value must be above 0.708 because the square value of 0.708 is equal to 0.50. Note that in most cases, 0.70 is considered close enough to 0.708 to be acceptable (Hair et al., 2017).

Another measure to establish convergent validity at the construct level is average variance extracted (AVE). This criterion is defined as the mean value of the squared loading values of the indicators related to the construct (i.e., the sum of the squared loadings divided by the number of indicators). Therefore, AVE is equivalent to construct communality. Using the same logic as used with individual indicators, an AVE value of 0.50 or higher indicates that, on average, the construct explains more than half of the variance of its indicators. In contrast, an AVE of less than 0.50 indicates that, on average, more variance remains in item errors than in the variance explained by the construct. (Hair et al., 2017).

➤ ***Discriminant Validity***

Discriminant validity is the cross loading value of factors which is useful for finding out whether a construct has adequate discriminants, namely by comparing the loading value on the targeted construct which must be greater than the loading value with other constructs (Hussein, 2015).

Discriminant validity was also tested using the Fornell-Larcker method. The Fornell-Larcker method can be done by comparing square roots on AVE with latent variable correlation.

The discriminant variable is said to be when square roots above the AVE along the diagonal line is greater than the correlation between one construct and another. Apart from that method cross-loading states that the loading of each item on the construct is greater than the value cross loading-nya (Hair et al., 2017).

## ***2. Inner Model***

Inner model testing was carried out to see the structural relationships between the latent variables studied. Latent variables are divided into two, namely exogenous variables and endogenous variables. Exogenous variables are independent variables, while endogenous variables are dependent variables.

The steps for testing the inner model include:

➤ ***Coefficient of Determination ( $R^2$ )***

Coefficient of determination ( $R^2$ ) essentially measures how far the model's ability to explain the variance of the dependent variable. A small coefficient value means that the ability of the independent variables to explain

dependent variations is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the dependent variable.

According to Hamid and Anwar (Hamid & Anwar, 2019), the results of  $R^2 = 0.75$  indicates strong model power;  $R^2 = 0.50$  indicates moderate power and  $R^2 = 0.25$  indicates weak or less strength.

➤ **Size Effect ( $f^2$ )**

Nilai  $f^2$  used to see the substantive influence of exogenous constructs on endogenous constructs. Determining the magnitude of the direct influence of exogenous constructs on endogenous constructs is classified into 3 categories: 0.02 small influence, 0.15 medium influence, and 0.35 large influence (Setiaman, 2020).

## RESULTS AND DISCUSSION

### A. Profile Respondent

In this research, the respondents were 31 Jambi University Financial Management Employees. The following are the characteristics of the respondents:

#### a. Based on Education

**Table 4.1: Characteristics by level of education**

No	Education	Amount	Percentage
1	Diploma	1	3,23
2	Strata (S1)	21	67,74
3	Strata (S2)	9	29,03
Amount		31	100,00

Source: Processed respondent data

Based on Table 4.1, information is obtained that respondents based on education level are dominated by respondents with education level Strata (S1) as many as 21 people or 67.74%.

#### b. By Age

**Table 4.2: Characteristics by Age**

No	Age	Amount	Percentage
1	20 - 30	2	6,45
2	31 - 40	14	45,16
4	> 41	15	48,39
Amount		31	100,00

Source: Processed respondent data

Based on Table 4.2, information is obtained that respondents based on age level are dominated by respondents with an age level > 41, totalling 15 people or 48.39%.



*c. By Gender*

**Table 4.3: Characteristics by Gender**

No	Gender	Amount	Percentage
1	Man	15	48,39
2	Woman	16	51,61
Amount		31	100,00

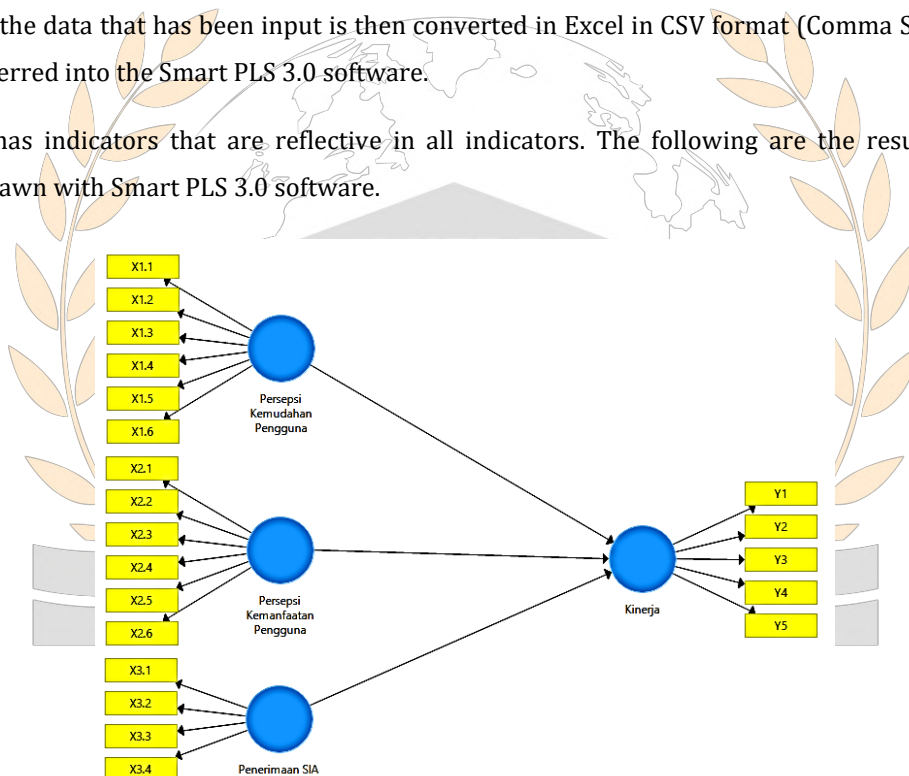
Source: Processed respondent data

Based on Table 4.3, information is obtained that respondents based on gender are dominated by 31 respondents or 51.61% women.

**B. Measurement Model Results (Outer Model/Indicator Testing)**

In this research, researchers used software Microsoft Excel to input and calculate data on each indicator in this research. Next, the data that has been input is then converted in Excel in CSV format (Comma Separated Values) and then transferred into the Smart PLS 3.0 software.

This research has indicators that are reflective in all indicators. The following are the results of the model construction drawn with Smart PLS 3.0 software.



**Figure 4.1. Research Model**

After drawing it, the next step is to carry out calculations on the model. The calculation results in the research model with Smart PLS software. Next the value is displayed Outer loading for models in the following table:

**Table 4.4: Outer Loading Model**

	Performance	SIA Acceptance	User Perception of Usefulness	Perception of User Convenience
X1.1				0.942

X1.2				0.934
X1.3				0.932
X1.4				0.866
X1.5				0.909
X1.6				0.865
X2.1			0.957	
X2.2			0.957	
X2.3			0.924	
X2.4			0.960	
X2.5			0.960	
X2.6			0.974	
X3.1		0.967		
X3.2		0.965		
X3.3		0.934		
X3.4		0.955		
Y1	0.924			
Y2	0.880			
Y3	0.896			
Y4	0.944			
Y5	0.916			

Sumber : Output PLS

Based on Table 4.4, it can be seen that all indicators are green because they have outer loading above 0.7. This shows that all indicators are valid and reliable as indicators that reflect the variables of this research.

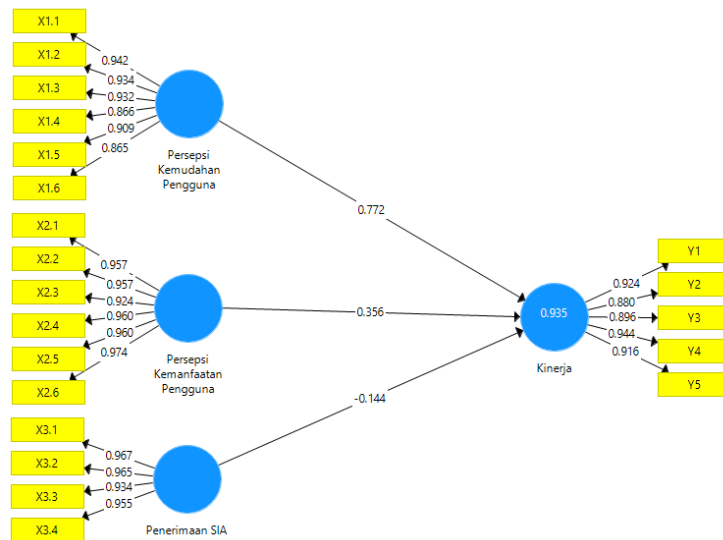
Convergent validity from indicator testing (measurement model) can not only be seen from the value loading factor but can also be seen from the results calculate to the model in the form of results Average Variance Extracted and Composite Reliability. The following table is shown Average Variance Extracted dan Composite Reliability:

**Table 4.5: Composite Reliability dan AVE**

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Performance	0.949	0.951	0.961	0.832
SIA Acceptance	0.968	0.968	0.977	0.912
User Perception of Usefulness	0.981	0.981	0.984	0.913
Perception of User Convenience	0.957	0.959	0.966	0.825

Source: PLS output

Based on table 4.5, it can be seen that the Cronbach's Alpha and composite reliability values of all variables are above 0.7, while the AVE values of all variables are greater than 0.7. Therefore, it can be concluded that the indicators for each variable are reliable and valid in reflecting their respective variables. The results of the model calculation are described as follows:



**Figure 4.2. Model Calculation Results**

Based on figure 4.2. It can be seen that all indicators have value loading factor above 0.7. This shows that all of these indicators are valid and are a reflection of each of the research variables.

**C. Structural Model Test Results (Inner Model)**

Structural model testing stages (inner model) taking into account the value R-square which is the test result goodness-fit model. Mark R-square can be seen in the table R-square from the results running calculate model. The following R Square table from this research is as follows:

**Table 4.6: R-Square**

	R Square	R Square Adjusted
Performance	0.935	0.927

Based on table 4.12, it can be seen that the value R Square Adjusted for the performance variable it is 0.927, meaning that the model contribution can be explained by 92.70%, the rest is explained by other factors outside the research model.

**D. Hypothesis test**

Hypothesis testing is carried out through bootstrapping testing of the research model. Hypothesis testing through bootstrapping produces results Table path coefficient from this research model which explains the influence between models as follows:

**Table 4.7: Path Coefficient**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
<b>SIA Acceptance -&gt; Performance</b>	-0.144	-0.033	0.283	0.510	0.611
<b>Perceived User Benefit -&gt; Performance</b>	0.356	0.362	0.155	2.296	0.022
<b>Perceived User Ease -&gt; Performance</b>	0.772	0.657	0.261	2.951	0.003

Sumber: Output PLS

Based on the table, you can see the magnitude of the influence between variables which can be seen from the column original sample and the significant level can be seen from the column p value.

Testing the third hypothesis produced a path coefficient value of 0.772 (positive) and was significant with a significance level of 5% (P Value = 0.003 < 0.05). This shows the first hypothesis is accepted. Thus it can be concluded that perceived ease of use has a significant effect on performance.

Testing the third hypothesis produced a path coefficient value of 0.356 (positive) and was not significant at a significance level of 5% (P Value = 0.022 > 0.05). This shows the second hypothesis is not accepted. Thus, it can be concluded that the perception of usefulness of use influences performance.

Testing the fourth hypothesis produced a path coefficient value of 0.144 (negative) and was not significant with a significance level of 5% (P Value = 0.611 > 0.05). This shows the third hypothesis is not accepted. Thus it can be concluded that SIA acceptance has no effect on performance.

## **E. Discussion**

### **1. Perception of Ease of Use on Performance**

Based on hypothesis testing, it is concluded that perceived ease of use is influential to Performance. This is shown by testing the first hypothesis which produces a path coefficient value of 0.356 (positive) and is not significant with a significance level of 5% (P Value = 0.001 < 0.05). This shows that the first hypothesis is accepted. Thus, it can be concluded that employees feel that ease of use of AIS influences their performance.

This is not in line with research from (Paper, 2017), if we look at the descriptive statistics of respondents who interact with the Accounting Information System, it can be seen that the majority of employees are under the age of 31 - 40 years with an education level of 93.99% with a Bachelor's degree. The respondent's qualifications can be said to be very competent and accustomed to interacting with information technology, so that the variable ease of using AIS has no effect on performance, this is supported by the targets set by the Company, standardization of job descriptions, and work guidelines (Working Instruction) which contains the stages/work methods in completing a job. The results of this research confirm research conducted by Herusetya (2011) which found



evidence that the perception of ease of use of information systems had no effect on the performance of Big 4 KAP auditors in completing their tasks.

### ***2. Perception of the Benefits of Use on Performance***

Based on hypothesis testing, it is concluded that perceived usefulness of use positive and significant effect on performance. This means that if there is an increase in perceived usefulness of use will increase performance. This is shown by testing the first hypothesis which produces a path coefficient value of 0.772 (positive) and is significant with a significance level of 5% (P Value = 0.003 < 0.05). This shows that the second hypothesis is accepted. Thus, it can be concluded that the perception of usefulness of use has a significant effect on performance.

This is in line with research (Pramanda & Azizah, 2016) that usefulness Use that is efficient, effective, and makes work more useful can influence employee performance.

According to Thomson et al in (Iqbal, 2020) the use of information technology is the benefit expected by the use of information systems in carrying out their duties or behavior in using the system when doing work. The measurement is based on utilization intensity, utilization frequency, and the number of applications or software used. Proper use of information technology and supported by the expertise of the individuals who operate it can improve company performance and the performance of the individuals concerned.

### ***3. Acceptance of Accounting Information Systems (AIS) on Performance***

Based on hypothesis testing, it is concluded that SIA acceptance of use is not negative and insignificant effect on performance. This means that if there is an increase in SIA acceptance will lower performance. This is shown by testing the first hypothesis which produces a path coefficient value of 0.144 (positive) and is significant with a significance level of 5% (P Value = 0.611 > 0.05). This shows that the third hypothesis is accepted. Thus it can be concluded that SIA acceptance has a significant effect on performance.

According to Abugabah, et al, 2009 in (Radiansyah et al., 2016) Information systems are considered to have a significant impact on work using systems, several studies confirm that information systems can increase productivity and improve results and performance.

Goodhue and Thomson, 1995 in (Radiansyah et al., 2016) stated that achieving individual performance is related to achieving a series of tasks with the support of existing information systems. The implementation and implementation of information systems results in changes in work practices, organizational processes, job characteristics and relationships between coworkers.

(Hariani et al., 2013) stated that the use of information systems that are less effective will have a negative impact on the performance and quality of services of public sector organizations to society. Research regarding the effectiveness of implementing accounting information systems was also carried out by (Kurniawan & Wijaya, 2018) who conducted research on the Effect of Effectiveness of Implementing Accounting Information Systems, Utilization and Suitability of Tasks on Employee Performance which shows the results of the effectiveness of implementing accounting information systems, utilization and suitability of tasks with technology Information has



a positive and significant influence on employee performance. (Suhud & Rohman, 2015) found that the results of implementing an accounting information system had a positive effect on individual performance.

## CONCLUSIONS AND SUGGESTIONS

### A. The knot

Based on the results of the analysis and discussion described in the previous chapter, the following conclusions can be drawn:

1. Perception of ease of use is influential positive and significant on performance.
2. Perception of usefulness of use has a positive and significant effect on performance.
3. Acceptance of Accounting Information Systems (AIS) No has an effect and is not significant on performance.

### B. Suggestion

Based on the research findings, suggestions that can be given from researchers are as follows:

1. With the finding that perceived ease of use does not have a significant effect on performance, the research object can implement the results of this research. Work unit management can implement AIS that is easier to use. Management support in the form of employee development, training and training to improve abilities and expertise in AIS processing will provide affective commitment and result in an emotional feeling of being responsible for the progress of the work unit.
2. Further research is still needed, especially considering other factors that influence performance in addition to the factors studied such as weaknesses in the accounting information system. It is recommended to expand the research object with other methods to obtain complete data, for example by collecting data by direct interviews in filling out questionnaires so that respondents' answers more closely reflect the actual answers.

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