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THE ROLE OF PERCEPTION OF ACCOUNTING INFORMATION SYSTEM QUALITY IN IMPROVING EMPLOYEE PERFORMANCE: A LITERATURE STUDY

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Abstract

The purpose of this study is to analyze how employees' perceptions of the quality of Accounting Information Systems (AIS) affect their work in the banking industry. Through qualitative research using interviews and feedback questionnaires with employees of the Regional Development Bank (BPD) of Southeast Sulawesi, this study concluded that positive perceptions of the AIS—in terms of ease of use, speed of access, and clarity of information—have a positive impact on employee productivity, efficiency, and effectiveness. Although this study was conducted at a single institution with a small sample size and a non-quantitative approach, it still provides a theoretical contribution to the development of an integrative model that highlights the importance of psychological factors in the successful implementation of information systems. Suggestions for future research include examining the use of quantitative methods with a longer sample size and investigating mediating or moderating variables such as job training and organizational culture.

Keywords: perception of accounting information system quality and employee work habits.

INTRODUCTION

The rapid development of information technology has transformed the way organizations manage data and make decisions, including in the field of accounting. Accounting Information Systems (AIS) now function not only as a tool for recording financial transactions but also as a management support system that provides relevant and accurate information. In practice, the quality of an AIS significantly determines the effectiveness of its use, particularly in supporting the performance of employees who are the spearhead of company operations. However, the success of an AIS implementation is determined not only by technical aspects but also by how employees perceive the quality of the system—both in terms of ease of use, speed of access, and the reliability of the information produced. This is important because user perceptions can influence attitudes and intentions to use the system optimally to support work productivity. When combined with the Information Systems and Technology (IT) field, Accounting Information Systems (AIS) is a tool that helps analyze and research various topics related to business economics and finance. On the other hand, technological advances make it possible to obtain and use information based on strategic planning. Therefore, IT is becoming increasingly important for all businesses, but especially important for small and medium-sized businesses that need this information to adapt to the higher level of competition in the market (El Louadi, 1998). Several previous studies have highlighted the relationship between AIS quality and employee performance. In their information systems success model, DeLone and McLean (2003) explain that system quality, information quality, and information system services are key determinants in improving user satisfaction and performance. Arumiasih and Dewi (2021) examined the influence of system and information quality on employee performance in the banking industry and concluded that both variables had a significant influence. A similar study by Purnomo and Halimatusadiah (2023) also stated that AIS quality has a direct impact on the productivity and work effectiveness of regionally-owned enterprise (BUMD) employees. Mutmainah et al. (2023) added that effective AIS implementation can improve work accuracy and efficiency, provided user perceptions of the system are positive. Meanwhile, Kautsar and Muslichah (2022) examined the role of corporate governance in moderating the relationship between AIS quality and performance, finding that user perception remains a crucial aspect.

Employee performance is one indicator of success in an organization. High-performing employees not only complete their tasks effectively but also contribute to achieving overall organizational goals. Therefore, it is crucial for management to understand the factors that can influence employee performance, including the role of information systems used in supporting daily work. Many studies have examined the effect of AIS quality on performance, most focusing on objective evaluations of the system, such as technical features or infrastructure reliability. Few have examined subjective employee perceptions, as a psychological factor that plays a crucial role in system use. Perception is an early indicator of technology acceptance, which ultimately determines the extent to which a system can be used optimally. The novelty of this study lies in its approach, which positions perceived system quality as a key variable in explaining employee performance improvements, particularly in the banking sector, which relies heavily on the speed and accuracy of information.

The DeLone and McLean (2003) model serves as a theoretical basis. It is stated that system quality and user perception play a role in increasing the effectiveness of information systems. Research by Arumiasih & Dewi (2021) shows that perceived AIS quality can improve employee satisfaction and performance. Purnomo & Halimatusadiah (2023) confirms that system quality perceived by users has a significant correlation with work productivity. Mutmainah et al. (2023) added that the implementation and perception of AIS quality have a direct impact on work efficiency, while Kautsar & Muslichah (2022) found that perception of system quality is a crucial factor in the context of the influence of corporate governance on performance. These studies indicate that perception of system quality is not merely an addition, but a key element in system use that impacts work performance.

Hypothesis:

Perception of the quality of accounting information systems has a positive impact on employee performance.

RESEARCH METHODS

This study employed a qualitative approach with primary and secondary data. Primary data were obtained through semi-structured interviews with several employees of the financial services company BPD Sultra and information technology. These interviews aimed to explore their perceptions of the quality of the accounting information system (AIS) used to support their daily work. Meanwhile, secondary data in the form of internal company reports, information system manuals, and operational policy documents were used to complement and validate the information from the interviews.

Respondents in this study were analyzed purposively for all employees in the operational division at Bank BPD Sultra, with a minimum of two years of service. The population included all employees in the accounting and information technology divisions of BPD Sultra, while the sample of 30 respondents was based on their experience and involvement in system use. The data used in this study is primary data collected through a questionnaire distributed to respondents who are operational employees in the banking sector who actively use AIS in their daily activities. The questions in the questionnaire were structured based on variable indicators whose validity and reliability have been tested in previous studies.

The variables in this study consist of the independent variable, namely the perception of the quality of the Accounting Information System (AIS) (X1), the dependent variable is employee performance (Y), which is measured using the dimensions of effectiveness, efficiency, and work productivity according to the Campbell (1993) model. All indicators are measured using a 5-point Likert scale, from strongly disagree (1) to strongly agree (5). To support the analysis of the relationship between perceived AIS quality and employee performance, a triangulation approach was used. Furthermore, descriptive quantitative findings from performance reports and internal records were used as complementary data to strengthen the qualitative interpretation. To test consistency among respondents and relate it to the theoretical framework, this study utilized thematic analysis based on manual coding, as well as grouping meanings based on perception categories and impact on work performance.

RESULTS AND DISCUSSION

The main advantage of Accounting Information System (AIS) Quality is its ability to increase employee productivity. Research by Putu Ayu (2020) shows that the effectiveness of AIS has a positive impact on employee performance and organizational culture can moderate this influence. This confirms that effective AIS implementation, supported by a strong organizational culture, can increase productivity and work efficiency. An organizational culture that supports the use of information technology will strengthen the positive impact of AIS on employee performance. Thus, the integration between AIS quality and organizational culture is an important factor in achieving performance.

According to research by Hesti Nofiana et al. (2023), AIS does not significantly influence employee performance. However, simultaneously, AIS and internal motivation and motivation have a significant influence on employee performance. This shows that AIS needs to be supported by other factors such as good internal control and high work motivation to have a positive impact on performance. In other words, AIS alone is not enough; there needs to be synergy with other supporting factors. Therefore, organizations must pay attention to other aspects that can strengthen the influence of AIS on employee performance.

Furthermore, research conducted by Khairaningrum Mulyanti (2022) showed that AIS has a positive and significant impact on employee performance at PT. Iron Bird Logistic. This suggests that well-implemented AIS can increase employee productivity and effectiveness. Therefore, a high-quality AIS can be an effective tool in improving employee performance. Organizations need to ensure that the AIS used meets employees' information needs to support their tasks.

Research conducted by Eka Kusuma Dewi and Anggun Putri Romadhina (2022) highlights the importance of on-the-job training in reducing AIS. Their results show that AIS and on-the-job training significantly influence employee performance at PT. Bank Mandiri (Persero) Tbk in the South Pluit Area. On-the-job training helps employees understand and utilize AIS optimally, thereby increasing work efficiency and productivity. Therefore, organizations need to provide adequate training so that employees can utilize AIS effectively. Investment in on-the-job training is key to maximizing the benefits of AIS implementation.

In the context of the banking sector, research by Khofifah (2020) shows that AIS quality has a positive impact on employee performance. A quality AIS allows employees to access accurate and timely financial information, which is important in decision making. Thus, high AIS quality can improve operational efficiency and employee performance. Organizations need to ensure that the AIS used meets high quality standards to support employee performance. This includes aspects of reliability, ease of use, and relevance of information provided by the system.

Research by Septi Wulandari and Kiagus Widiyanti (2022) confirms that AIS has a positive effect on employee performance. They emphasize that improving the quality of AIS can contribute to improving employee performance. An effective AIS helps employees perform their tasks more effectively and accurately. Therefore, organizations must continue to develop and encourage AIS to meet evolving operational needs. In this way, AIS serves as a strategic tool to increase employee productivity.

However, not all studies show consistent results. Research by Aditia (2018) shows that the quality of AIS has a negative effect on employee performance. This may be due to factors such as lack of training, resistance to change, or high system complexity. Therefore, it is important for organizations to consider these factors in AIS implementation. A holistic and participatory approach in AIS development can help overcome these challenges.

Overall, the literature study shows that the quality of AIS has the potential to improve employee performance, especially when supported by factors such as a strong organizational culture, adequate job training, and effective internal controls. However, AIS implementation also faces challenges that need to be addressed to achieve optimal results. Organizations need to adopt a comprehensive approach in the development and implementation of AIS, taking into account the needs and capabilities of employees.

CONCLUSION

This study aims to analyze the influence of employee perceptions of the quality of Accounting Information Systems (AIS) on their performance in the banking sector. Based on the analysis, it can be concluded that employee perceptions of AIS quality have a relevant and positive relationship with performance improvement, especially in terms of effectiveness, efficiency, and work productivity. This conclusion is drawn logically and objectively based on primary and secondary data that have been carefully reviewed using a qualitative approach. However, generalization of these results needs to be done carefully considering the study's scope is limited to one financial institution and uses a relatively small sample, as well as a non-quantitative approach that does not test causal relationships formally statistically. The main limitations of this study are the limited number of respondents and the scope of the research locations, as well as the reliance on subjective perception data that can be influenced by personal bias. Furthermore, the analytical approach used did not utilize inferential quantitative methods that allow for statistical testing of relationships between variables. Therefore, it is recommended that future research use a quantitative approach with a broader sample size and more robust statistical methods to more convincingly test causal relationships, as well as consider mediating or moderating variables such as job training, organizational culture, or digital literacy levels as supporting factors in understanding the effectiveness of AIS implementation on employee performance.

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