

The Influence of Information Technology and Computer Skills on Accounting Information Systems

ACCURACY
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Short Report
Accounting

Abstract

This study examines the effect of information technology and computer skills on accounting information systems at PT. BJK. The method used in this research is the descriptive and correlation method. The data used in this research is primary data from distributing questionnaires to 32 respondents. The sample selection used the purposive sampling technique. The data analysis technique used multiple regression statistical techniques, which were processed using SPSS 20.0 software. The results prove that the information technology variable significantly affects the accounting information system at PT. BJK. Likewise, the variable of computer skills has a significant effect on the accounting information system at PT. BJK. The coefficient of determination (Adjusted R Square) is 0.631 or 63.1%. Accounting Information Systems can be explained by the Information Technology and Computer Skills variables. At the same time, the remaining 36.9% of Accounting Information System variables can be explained by other variables not examined in this study.

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INTRODUCTION

Information technology is currently growing rapidly along with the progress of human civilization. The development of information technology includes the development of infrastructure such as hardware, software, data storage technology, and communication technology. The more advanced the information technology, the more influence it has on all fields. The accounting field is no exception. The development of information technology, in the information age, has a significant impact on the Accounting Information System (AIS) in a company.

Technological developments also affect the Financial Information System in presenting accounting information in the form of financial reports. Companies can present financial reports using computer technology and software to process data into financial reports. The information technology used must be up to date so that the information produced is more appropriate, since such technology developed rapidly along with the times. Irawati's research (2014) proved that information technology has an effect on accounting information systems. The more advanced the information technology, the more influence it has in the accounting field. Advances in Information Technology affect Accounting Information Systems in data reporting, company internal control, and increasing the number and quality of financial reporting and so on.

Good quality accounting information produced by an information technology system requires human intervention for control. Therefore, experts in the field of information systems are needed, especially those who understand and can operate a system well, so that they can produce accounting information that can be used in decision making in order to improve government performance. Along with the development of technology, there is a need for human resources to improve their level of expertise, especially in operating information technology systems. Improvement in such skills could be done in various ways, such as through specific education, involvement and experience, and special training in the field of information systems and computer technology.

PT. BJK is a travel and tourism agency founded by Mr. Zaini Bakri whose vision is to be one of the best and most trusted travel service company that offers complete services, particularly in domestic and foreign tour packages, airline tickets, bus rentals, and processing service for travel documents, visas, passports, and residence permits for foreigners. In achieving its mission to become a tourism service provider with excellent service quality, the company is supported by reliable human resources, especially those in charge in implementing information technology. This is in line with the increasing intensity of online transactions which pushed the company to employ human resources who are reliable in operating computers.

RESEARCH METHODOLOGY

The method used in this research is descriptive method, which is a research method used to describe an event. As stated by Sugiyono (2015: 147): "Descriptive research is a study that aims to provide or describe a situation or phenomenon that is currently happening by using scientific procedures to answer actual problems." This research used a quantitative approach. According to Sugiyono (2015:8), quantitative research is a research done to examine certain populations or samples by using research instruments for data collection with the purpose of quantitatively/statistically analyze the data to test predetermined hypotheses. The research design used is causality research. Causality research is a study that aims to determine the causal relationship, ie if X then Y (Sugiyono, 2015:11). The main purpose of this causal research is to obtain evidence of a causal relationship, so that which variables are influencing and which variables are affected could be identified. In this study, the research was designed to identify and describe the effect of information technology and computer skills variables on accounting information systems.

Research variables, fundamentally, is any kind of things in any form that is determined by researchers to be studied so that information could be obtained and used to draw a conclusion (Sugiyono, 2015). The variables used in this study are:

Dependent variable, which is a variable that is affected because of the existence of independent variables. Accounting Information System (Y) is a dependent variable. It refers to a collection of resources, consisting of humans and tools, designed to transform financial and/or other types of data into information.

Independent variables, which is defined as variables that affect or become the cause of changes and emergence of dependent variable (Sugiyono, 2015). Information technology refers to a combination of computer technology used to process and store information and communication technology used to transfer information. Computer skills refers to the belief of someone who has the ability to operate computers which is influenced by motivation and behaviours.

RESULTS AND DISCUSSIONS

As a result of the research done at PT Bumi Jawa Kayana, the following will provide an overview of respondents' characteristics and will be presented in a tabulation of respondents' identities. From the questionnaires that have been filled out by the respondents, the respondent's identity data is obtained. This data is presented below to provide an overview of the respondents' situation and circumstances.

Table .1

Gender Characteristics of Respondents

No	Gender	Frequency	Percentage (%)
1	Male	18	56.25%
2	female	14	43.75%
Total		32	100.0

Based on gender, the majority of respondents in this study were male, which is as many as 18 people or 56.25%. The rest 14 people were female, which amount to 43.75% of the respondents.

The presentation of respondents' data based on education level is shown in Table 2 below:

Table .2

Respondents' Education Characteristics

No	Education	Frequency	Percentage (%)
1	Diploma/D3	11	34.38%
2	Bachelor/S1	18	56.25%
3	Masters/S2	3	9.38%
Total		32	100.0

Based on their education, most of the respondents are Bachelor/S1 educated, which is as many as 18 people or 56.25%. Other than that, 11 people or 34.38% respondents have Diploma/D3 education while 3 people or 9.38 respondents have Masters/S2 education.

The Effect of Information Technology on Accounting Information Systems

The results of the regression analysis between Information Technology and Accounting Information Systems obtained a positive coefficient value of 0.583, which means that if Information Technology increases, it will be followed by an increase in the value of Accounting Information Systems. Vice versa, if Information Technology decreases, it will also cause the decline in Accounting Information Systems. The hypothesis testing shows that Information Technology has a significant effect on the Accounting Information System at PT Bumi Jawa Kayana, it can be seen from the sig value. 0.000 (less than = 0.05) and tcount 4.207 > ttable 2.045. The results of this test are in line with research by Ardi (2013) and Anriva (2018) which state that Information Technology has a significant effect on Accounting Information Systems.

This proves that the more advanced information technology, the more influence it has on the accounting field. Advances in information technology affect the Accounting Information System (AIS) in terms of data processing, internal control, and increasing the amount and quality of information in financial reporting. The development of computer-based AIS in producing financial reports also affects the audit process. Finally, the advancement of IT provides new opportunities for the accounting profession.

Table 3.
Regression Analysis

Variable	β	t-value	Sig.
(Constant)	.016		
Information Technology (X1)	.583	4.207	.000
Computer Skills (X2)	.417	2.444	.021
F-statistics	27.452		
R Square	0.631		

Source: Processed data (2021)

The Effect of Computer Skills on Accounting Information Systems

The results of the regression analysis between Computer Skills and Accounting Information Systems obtained a positive coefficient value of 0.417, which means if Computer Skills increases, it will be followed by an increase in Accounting Information Systems. The results of partial hypothesis testing obtained tcount of 2.444 > ttable 2.045 with a level significance of 0.021, which is smaller than 0.05, which means that the hypothesis in this study rejects Ho2 and accepts Ha2. This statistical test proves that Computer Skills have a significant effect on Accounting Information Systems. The results of this study are in accordance with the opinion of Anriva (2018) which states that having computer skills will encourage the improvement of Accounting Information Systems. Users need to know and understand the information technology used by the company in its information system. If the user has the expertise and understanding of the system used, the user will feel more ownership towards the system used, so that they can use the system well. With a good understanding of the user, the flow of information will be conveyed and can be interpreted properly, and it is hoped that the quality of the information produced is also good.

CONCLUSIONS

The following is a summary of the results of research on the influence of information technology and computer skills on accounting information systems: (1) the information technology variable has a significant effect on accounting information systems at PT Bumi Jawa Kayana. This means that as the use of information technology gets better, it will have an impact on improving the quality of accounting information systems to be easier to use and more accurate and reliable. (2) the computer skills variable has a significant effect on the accounting information system at PT Bumi Jawa Kayana. This means that the increase in users' computer skills will also increase the quality of accurate and reliable accounting information systems. (3) the information technology

variable and computer skills variable simultaneously have a significant effect on the quality of accounting information systems that are increasingly easier to use and more relevant. The contribution or the magnitude of the influence of information technology and computer skills is 63.1%, while the remaining 36.9% is influenced by other factors outside this research.

The following are some suggestions from the research results: first, companies should carry out regular maintenance on the information technology used in the hope that there won't be any significant problems while using the software. Second, users should improve their ability to use computer software packages so that they can be relied upon to operate accounting information systems at PT Bumi Jawa Kayana. Third, future researchers should be able to add other variables that are suspected to affect the accounting information system in the hope to provide more comprehensive research results.

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