

Analysis of the Utilization of Accounting Information Systems, Work Experience and Internal Control on Financial Performance

(Case Study in the City of Surakarta Regional Revenue Management Unit)

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Abstract: *This study aims to analyze the utilization of Accounting Information Systems, Work Experience, and Internal Control of Financial Performance at the Surakarta Regional Revenue Management Unit office. In this study using quantitative data collection methods by distributing questionnaires to UPPD Surakarta employees. The test results show that partially the variables of the Accounting Information System and Work Experience have a negative and insignificant effect on Financial Performance at UPPD Surakarta City. While partially the Internal Control variable has a positive and significant effect on Financial Performance at UPPD Surakarta City*

Keywords: Accounting Information Systems, Work Experience, Internal Control, Employee Performance

I. INTRODUCTION

The Technical Implementation Unit of the Regional Revenue Management Agency or commonly abbreviated as UPPD in Surakarta City. Formed by Central Java Governor Regulation Number 25 of 2018 concerning the Organization and Work Procedures of the Technical Implementation Unit of the Regional Revenue Management Agency of Central Java Province is used to form the Agency's Technical Implementation Unit (UPT) at the regional level. A Head of Unit oversees each UPT Agency and is supervised by the Head of the Agency.

Information technology can be utilized effectively and data is very fast and extensive. This provides changes locally and in the workplace so that the range is wider. The data contained in the AIS must be authentic, clear, and reliable. Information can be obtained through information support with great hardware and data handling. One way for an association or organization to compete with other organizations is to be able to use a viable data framework.

Work experience is the proportion of the length of time working for the company and is carried out by employees and knows the execution of orders and has done it well (Ranupandojo, 2004). With experience, workers are expected to have the option to give better execution and be a model for representatives who have just joined the organization. Work has become a movement of the representative in question but also seeks to find other advances in the completion of work, so that the results of the work can be more feasible and efficient than the previous preparation.

Internal control is needed in a company because of the limitations of the leader in supervising company activities. Internal control is a flow that has been planned from the start to ensure that the company has the company's goals and objectives can be carried out according to existing procedures. Internal control that is not good or running smoothly will result in losses for the company. If something unwanted happens, the company will experience a negative impact. With this problem, good management is needed to reduce the risks that exist in the company and prevent irregularities in the company. Prevention can be done by carrying out procedures that are in accordance with the company's vision and mission and the right tasks,

Financial Performance is a description or state of the organization's economy that can be applied by the organization at a certain time through organizational exercises. Properly presented data in a financial report will be very valuable and useful for the organization in just deciding and determining the financial implementation of the organization, which results are good or bad. To investigate more data contained in financial statements, financial

statements and summary examinations of an organization are required. Performance measurement can be done by using a measuring tool claimed to be a ratio.

II. HEADINGS

In this study, the methodology, an explanation of the dependent variable, and the independent variable will all be covered. Dependent variables are defined as factors that influence independent variables or that are the outcome of being impacted by them (Sugiyono, 2015). In contrast, independent variables, in accordance with (Sugiyono, 2015), are factors that affect or bring about a change, or things that result from the dependent variable or variables used in study, prior research, the conceptual framework, and hypothesis generation. A pre-existing study is referred to as "previous research" when the author uses it as a foundation for comparisons and as a source of ideas for situating subsequent research. Additionally, the conceptual framework connects the ideas of the research topic.

Accounting Information System

Accounting Information System is a variety of organizations that have ideals or goals as desired. The framework must be mutually organized and have a major role. Subsystems are very important for systems that can be separated into several systems or new systems. As shown by (Khairunnisa, 2018: 1) argues that "Information Systems are a collection of certain parts that are interconnected, collect, sort, store, and convey data to help control and dynamics in an association". Organizations actually want to work successfully and professionally with bookkeeping data frameworks.

Work Experience

Work experience is a job or position that has been occupied at a certain time (Hariandja, 2002: 120), while according to Nitisemito (2000: 86), work experience is an employee who has something or the ability to carry out the tasks assigned to him. According to Hasibuan (2002), work experience is a promotion based on a person's length of service, with the longest employees receiving priority for promotion. So it can be concluded that a person's level of mastery of knowledge and skills related to his job is calculated by knowledge, skills and length of work. When employees work for a longer period of time, the level of knowledge and skills is higher, so that employee performance can increase and develop. In this case, it shows that work experience is very important to assess a person's individual skills. (Witari Kartika Putri.2021:08)

Internal Control

Internal controls are interactions completed under the leadership of the governing body with the full intention of preserving the organization's resources and ensuring consistency with relevant regulations and guidelines. Inward controls can help organizations coordinate their activities and prevent misrepresentation and various types of harm. According to Hery (2014: 11) Internal control is a collection of strategies that overcome organizational resources from any type of attack, guarantee the availability of appropriate organizational accounting data, and guarantee that all legitimate administrative arrangements and arrangements have been properly implemented by all workers. Meanwhile, as revealed by (Khairunnisa, 2018: 10). internal control is an interaction completed by accountants and other commissioners to provide adequate confirmation of the excellence of the objectives: finance, productivity and continuity of tasks, and consistency with regulations and guidelines related to applicable laws.

Financial Performance

Performance analysis is one of the activities to explain the use of company data and information to draw conclusions so as to gain an understanding of the company's development, and analyze how the company works. Performance is the success in the application of a program or policy in achieving goals according to existing regulations in the organization. Financial Performance according to Gunawan (2012) states that financial performance means a method in which specific measures can be used to evaluate the organization's objectives in generating profits. Fahmi (2014: 2), defines financial performance as progress using established regulations.

III. INDENTATIONS AND EQUATIONS

The study that was done is quantitative. Primary data were used as the data source. Distribution of questionnaires to respondents or candidates yields primary data. Multiple linear regression analysis is used in this study to determine if internal control, job experience, and the usage of accounting information systems have an impact on financial performance.

Population is an object area with characteristics and characteristics according to what the researcher wants to do research UPPD Surakarta City consists of a research population of 32 employees.

The sample is part of a population utilized as actual data. There are many types of samples in the distribution used by Sugiyono. The author uses the entire population used as a sample. Based on the description above, 32 Surakarta City UPPD employees were sampled in the study.

This study uses a method of collecting data, namely by distributing questionnaires. The questionnaire is a way of collecting data with several questions answered by respondents. In this study, the answers to the questionnaires filled out by 32 employees were taken. The questions in the questionnaire were made using a Likert scale (1-5) which has 5 sets of answer preferences that have a score of 1-5 with the following details:

- a) Strongly Agree (SS) with a score of 5
- b) Agree (S) with a score of 4
- c) Neutral (N) with a score of 3
- d) Disagree (TS) with a score of 2
- e) Strongly Disagree (STS) with a score of 1

Financial Performance

According to Gunawan (2012), financial performance is a method to determine specific measures that can be used to evaluate the success of the organization in generating profits for the company. The following are the indicators in this study: Input indicators, performance improvement, resource allocation and decision making, formulation of activity measures and output indicators.

Accounting Information System

An information system is a man-made system formed to collect, store, and manage data to provide information to users consisting of a set of integrated computer-based or manual components. The following indicators are used in this study: service system, system quality, and information quality.

Work Experience

Work Experience is the length of time an employee has worked for someone with knowledge and experience related to their work, which can be measured by the length of work and expertise they have. The following are the indicators used in this study: period of service, level of experience and knowledge, and level of mastery in the implementation and technique of work.

Internal control

Internal control, namely the arrangement, is carried out at the direction of the board of directors with the aim of safeguarding the company and carrying out compliance with applicable regulations. The following are the indicators used in this study: control environment, risk, information and communication, control activities, and monitoring.

IV. FIGURES AND TABLES

Research Results and Discussion

Validity Test

Table 1. Validity Test

Variable	Item	r _{count}	r _{table}	Criteria
Accounting Information System	X1.1	0,736	0,349	VALID
	X1.2	0,817	0,349	VALID
	X1.3	0,809	0,349	VALID
	X1.4	0,800	0,349	VALID
	X1.5	0,855	0,349	VALID
	X1.6	0,798	0,349	VALID
	X1.7	0,821	0,349	VALID
	X1.8	0,809	0,349	VALID
	X1.9	0,772	0,349	VALID
Work Experience	X2.1	0,642	0,349	VALID
	X2.2	0,592	0,349	VALID
	X2.3	0,500	0,349	VALID
	X2.4	0,667	0,349	VALID
	X2.5	0,817	0,349	VALID
	X2.6	0,833	0,349	VALID
	X2.7	0,721	0,349	VALID
	X2.8	0,624	0,349	VALID
	X2.9	0,777	0,349	VALID
Internal Control	X3.1	0,784	0,349	VALID
	X3.2	0,823	0,349	VALID
	X3.3	0,778	0,349	VALID
	X3.4	0,693	0,349	VALID
	X3.5	0,865	0,349	VALID
	X3.6	0,821	0,349	VALID
	X3.7	0,768	0,349	VALID
	X3.8	0,752	0,349	VALID
	X3.9	0,804	0,349	VALID
	X3.10	0,805	0,349	VALID
	X3.11	0,890	0,349	VALID
	X3.12	0,878	0,349	VALID
	X3.13	0,713	0,349	VALID
	X3.14	0,855	0,349	VALID
	X3.15	0,816	0,349	VALID
Financial Performance	Y1	0,763	0,349	VALID
	Y2	0,887	0,349	VALID
	Y3	0,874	0,349	VALID
	Y4	0,795	0,349	VALID
	Y5	0,711	0,349	VALID
	Y6	0,667	0,349	VALID

Source of data processed using SPSS software v.23.00

It is clear from the validity table above that all items have been entered for all 39 questions. $r_{count} > r_{table}$ can be used to determine if the data validity test is valid or not. All items pass this validity test with $r_{count} > r_{table}$ (0.349). It may be said that all of the variables passed the validity test.

Reliability Test

Table 2. Reliability Test

Variable	Cronbach Alpha	r_{table}	Criteria
Accounting Information System	0,928	0,349	Reliable
Work Experience	0,857	0,349	Reliable
Internal Control	0,959	0,349	Reliable
Financial Performance	0,866	0,349	Reliable

Source of data processed using SPSS software v.23.00

The UPPD Surakarta City employed 32 people for the reliability test. Using the SPSS v23.0 program's reliability testing results, it was determined that the internal control level's alpha coefficient value is 0.959, the work experience level's alpha coefficient value is 0.857, and the accounting information system's alpha coefficient value is 0.928, with a r_{table} value of 0.349. As a result, the two variables' computed values are higher than r_{table} . This indicates that the questionnaire instrument has been deemed trustworthy and may be used to gather data. According to the validity test 39 question, SPSS v.23.0 data processing and dependability provide for, it can be concluded that it can be said to be valid and all variables used in the study are reliable.

Normality Test

Table 3. Normality Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		32
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	1,50918168
Most Extreme Differences	Absolute	0,094
	Positive	0,094
	Negative	-0,078
Test Statistic		0,094
Asymp. Sig. (2-tailed)		,200 ^{c,d}

Source of data processed using SPSS software v.23.00

The significant value on Asymp. Sig (2-tailed) is 0.200 and more than 0.05, as can be seen from the table above. It is possible to infer that the data is normally distributed and that the assumptions or normality criteria in the regression model have been satisfied based on the foundation for decision-making in the columnogrov-smirnov normality test.

Park Heteroscedasticity Test

Table 4. Spearman's Rank Heteroscedasticity Test

Variable	Sig.	Conclusion
Accounting Information System's (X1)	0,591	There is no heteroscedasticity
Work Experience (X2)	0,807	There is no heteroscedasticity
Internal Control (X3)	0,469	There is no heteroscedasticity

Source of data processed using SPSS software v.23.00

The significance value > 0.05 of the heteroscedasticity test using Spearman's Rank test above indicates that there is no correlation between the independent variables.

Multicollinearity Test

Table 5. Multicollinearity Test

Variable	Collinearity Statistics	
	Tolerance	VIF
Accounting Information System's (X1)	0,304	3,292
Work Experience (X2)	0,330	3,033
Internal Control (X3)	0,338	2,956

Source of data processed using SPSS software v.23.00

To determine if the regression model identified a correlation between the independent variables, the multicollinearity test is used. The tolerance value and its opposite, the VIF, can be used to identify the presence of multicollinearity issues (Variance Inflation Factor). Because $VIF = 1/tolerance$, a low tolerance value is equivalent to a high VIF number. Tolerance values 0.10 or the equivalent of a VIF value > 10 are the cutoff values used to indicate the presence of multicollinearity factors. There should be no multicollinearity issues or correlations between the independent variables in a decent regression model. Results of the multicollinearity test. As noted in the table above, the tolerance value is greater than 0.10 and the VIF (variance inflation factors) value is less than 10. Therefore, it may be said that the regression model does not have a multicollinearity issue.

Multiple Linear Regression Analysis

Table 6. Multiple Linear Regression Analysis

Variable	Regression Coefficient
Accounting Information System's (X1)	0,074
Work Experience (X2)	-0,082
Internal Control (X3)	0,331
Independent Variable Constant Value	4,882

Source of data processed using SPSS software v.23.00

The constant value

The constant value of 4.882 indicates that if the independent variables, namely Accounting Information Systems, Work Experience, and Internal Control, are assumed to be constant, Financial Performance will increase.

The regression coefficient of the Accounting Information System variable

The regression coefficient of the Accounting Information System variable of 0.074 indicates that if the Accounting Information System is involved and active in the development of AIS, so that Financial Performance increases

The regression coefficient of the Work Experience variable

The work experience variable's regression coefficient is -0.082, showing that tenure has no bearing on financial success.

The regression coefficient of the Internal Control variable

The regression coefficient of the Internal Control variable of 0.331 indicates that if Internal Control is getting better, Financial Performance will increase

Partial T Test

Table 7. Partial T Test

Variable	t _{hitung}	Significance
Accounting Information System's (X1)	0,617	0,542
Work Experience (X2)	-0,51	0,614
Internal Control (X3)	4,111	0

Source of data processed using SPSS software v.23.00

T test on Accounting Information System (X1)

The t test on the Accounting Information System Variable (X1) obtained a t_{count} of 0.617 with a significance t of 0.542. Because t_{count} < t_{table} (0.617 < 2.037) or the significance of t is greater than 0.05 (0.542 > 0.05), then partially the Accounting Information System Variable (X1) has no effect and is not significant on Financial Performance (Y) at UPPD Surakarta City.

T test on Work Experience (X2)

The t test on the Work Experience Variable (X2) obtained a t_{count} of -0.51 with a significance t of 0.614. Because t_{count} < t_{table} (-0.51 < 2.037) or the significance of t is greater than 0.05 (0.614 > 0.05), then partially the Work Experience Variable (X2) has no effect and is not significant on Financial Performance (Y) at UPPD Surakarta City.

T test on Internal Control (X3)

The t test on the Internal Control Variable (X3) obtained a t_{count} of 4.111 with a significance t of 0. Because t_{count} > t_{table} (4.111 > 2.037) or the significance of t is smaller than 0.05 (0.000 < 0.05), then partially the Internal Control Variable (X3) has an effect and is significant on Financial Performance (Y) at UPPD Surakarta City.

Simultaneous F Test

Table 8. Simultaneous F Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	134,268	3	44,756	17,749	,000 ^b
	Residual	70,607	28	2,522		
	Total	204,875	31			

Source of data processed using SPSS software v.23.00

Decision Making Based on the value of F count and F table

The formula for finding the F_{table}:

(k; n-k)

Description:

K = number of independent variables (free)

N = number of respondents or research samples

The data above, shows that $k = 3$ (X_1 = accounting information system, X_2 = work experience, X_3 = internal control), and $n = 32$. From the existing formula, it will produce a number $(3; 32-3) = (3; 29)$, this number is then a reference to determine the value of the F_{table} in the distribution of the value of the F_{table} . So it is known that the value of F_{table} is 3.32. The table above can show that if F_{count} of 17.749 > $F_{table}(3.32)$ means H_0 is rejected and H_a is accepted. This means that accounting information systems, work experience, and internal control affect financial performance.

Decision making in the F test based on Significance Value

From the SPSS output above, it is known that the significance value is 0.000. Because the significance value of $0.000 < 0.05$ in accordance with the basis for decision making in the F test, it can also be concluded that X_1 = accounting information system, X_2 = work experience, X_3 = internal control (simultaneously) affects financial performance (Y).

Determination Coefficient Test

Table 9. Coefficient of Determination Test results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.810 ^a	0,655	0,618	1,588

Source of data processed using SPSS software v.23.00

The study's findings have a value of $R = 0.810$, which indicates a 0.810 connection between the variables of accounting information systems, job experience, and internal control and financial performance, according to the model summary table. Thus, it can be said that internal control, job experience, and accounting information systems all have a significant impact on financial success.

Effect of Accounting Information System (X1) on Financial Performance (Y)

Based on data analysis in this study, it can be seen that there is a negative and insignificant effect of AIS on Financial Performance. This is indicated by the t_{count} value of $(0.617 < 2.037)$ or the significance of t is greater than 0.05 $(0.542 > 0.05)$, so it can be stated that there is a negative and insignificant influence between the AIS on employee performance.

Effect of Work Experience (X2) on Financial Performance (Y)

Based on the data analysis in this study, it can be seen that there is a negative and insignificant effect of Work Experience on Financial Performance. This is shown from the t_{count} value of $(-0.510 < 2.037)$ or the significance of t is greater than 0.05 $(0.614 > 0.05)$, so it can be stated that there is a negative and insignificant influence between Work Experience on employee performance. This is because UPPD Surakarta City does not pay too much attention to the work experience of an employee, but the most important thing is to be able to work optimally and optimally at work.

Effect of Internal Control (X3) on Financial Performance (Y)

Based on the data analysis in this study, it can be seen that there is a positive and significant effect of Internal Control on Financial Performance. This is indicated by the t_{count} value of $(4,111 > 2,037)$ or the significance of t is less than 0.05 $(0.000 > 0.05)$, so it can be stated that there is a positive and significant influence between the Accounting Information System on employee performance.

V. CONCLUSION

Based on the results of data analysis, the following conclusions can be drawn

1. AIS with a t_{count} value of (0.491 < 2.037) or significance t greater than 0.05 (0.628 > 0.05), indicating that there is a negative and insignificant influence between Accounting Information Systems on employee performance.
2. Work experience with t_{count} of 0.041 and a significance value of t of 0.967. Because $t_{\text{count}} < t_{\text{table}}$ (0.041 < 2.037) or the significance of t is greater than 0.05 (0.967 > 0.05), then partially the Work Experience Variable (X2) has no effect and is not significant on Financial Performance (Y) at UPPD Surakarta City.
3. Internal Control with a t_{count} value of 0.041 and a significance t of 0.967. Because $t_{\text{count}} < t_{\text{table}}$ (4.045 > 2.037) or the significance of t is smaller than 0.05 (0.000 < 0.05), then partially the Internal Control Variable (X3) has an effect and is significant on Financial Performance (Y) at UPPD Surakarta City.

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