



# INFLUENCE OF EDUCATION AND TRAINING, AND THE INVOLVEMENT OF USERS OF THE SYSTEM ACCOUNTING INFORMATION SYSTEM PERFORMANCE IN THE OFFICE SURABAYA MAIN BRANCH POST

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## Abstract

*This research was conducted to determine the influencing factors of education and training programs, user involvement on the performance of the employee accounting information system at the Surabaya main branch post office. This research uses an explanatory method with a quantitative approach. The population used in this research were employees at the Surabaya main branch post office. The sample in this study was 48 people. The sampling technique used was purposive sampling. The data analysis technique in this research is multiple linear regression analysis, correlation coefficient, coefficient of determination, simultaneous test (F test) and partial test (t test). The results of this research show that education and training influence the performance of the accounting information system for employees of the Surabaya main branch post office. Meanwhile, user involvement among employees at the Surabaya main branch post office has no effect on the performance of the accounting information system for Surabaya main branch post office employees.*

**Keywords:** *Education and Training, User Involvement, Accounting Information System Performance*

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## INTRODUCTION

In the current era, world development has reached a rapid level, and along with that, information technology has also experienced significant progress. This development not only impacts daily life, but also specifically influences company performance through the development of information systems. Companies are now encouraged to adopt and accelerate management in order to obtain information input that can be processed to produce information output that supports reliable decision making. This change is crucial in improving company and organizational performance through adequate use of information technology (Novandalina et al., 2022). In this context, the information needs of interested parties are increasing, requiring quality processes and performance to produce relevant information. One of the significant changes occurred in the field of accounting information systems, which play an important role in supporting user needs regarding accounting information.

Increased use of computer technology Increased use of computer technology has changed accounting data processing from manual to automatic (Asfari et al., 2019). Accounting Information Systems were created to process accounting data from various sources into accounting information required by users. The company's success in adopting this accounting information system can be measured through two main indicators, namely user satisfaction and the performance of the information system itself. In this context, the role of information technology is key in increasing company competitiveness globally. Information technology provides opportunities for companies to improve coordination, control and achieve competitive advantage in the world market (Wira Satria & Asmara

Putra, 2019). Accounting Information Systems, spanning multiple departments, can have a significant impact on overall company performance.

The performance of an accounting information system is not only related to user satisfaction but also to the effectiveness of using the system. The more sophisticated the user's understanding and skills, the more effective the application of information systems in an organization (Aryawan et al., 2023). The existence of an accounting information system can also help workers understand their responsibilities and duties, stimulate individuals to do their work well, and act as a safeguard for company assets (Teri et al., 2022). However, in practice, there are still several problems in using accounting information systems. Some companies face obstacles such as lack of user understanding, lack of involvement in system development, and certain technical problems. Therefore, the implementation of an accounting information system requires special attention to these factors so that it can provide maximum contribution in improving company performance.

The Surabaya Main Branch Post Office was chosen as the research object because based on surveys and interviews conducted by researchers, the case study at the Surabaya Main Branch Post Office shows that the problem of unsynchronized accounting information systems can affect the performance of financial administrator employees. According to Nur Faizah, a financial administrator employee at the Surabaya Main Branch Post Office, the non-synchronization of the accounting information system makes finance employees feel troubled if the data entered and the data in the web base application are not the same or there are differences. According to Nur Faizah, this is because the data entering the web base application experiences delays in updating the latest data. This problem often occurs at the Surabaya Main Branch Post office, where until now there has been no improvement to the accounting information system.

Several administrator employees complained about this problem because it was seen as slowing down the performance of financial administrator employees. Data that does not match between incoming transactions and data recorded in web-based applications makes it difficult for employees to carry out their duties. Even though these problems have been identified, no improvements have been made, leading to complaints from employees regarding decreased work efficiency. In this research, the Technology Acceptance Model or more often called TAM theory is used. This theory is a type of behavioral information system model which aims to explain how technology users are interested in accepting and using the technology. This theory states that when users are offered to use a new system, a number of factors influence their decisions about how and when to use the system (Davis, 1986). In this context, this research becomes important to understand the impact and factors of memes

## **METHOD**

This research uses an explanatory quantitative approach. Explanatory quantitative research is research that will explain the relationship between variables that influence the researcher's hypothesis (Sugiono, 2018). Research variables are anything that takes any form and is determined by the researcher so that it can be researched or studied from it so as to obtain information about it, and then draw conclusions. In this research the author took 2 independent variables, namely training and education programs and system user involvement, for the dependent variable, namely using the performance of the accounting information system.

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The research objects used in this research are education and training, involvement of system users. Where data is collected, recorded, compiled and presented in the form of a frequency table and then the statistical values are measured to prove the truth of the theory. Next, statistical values are measured to prove the truth of the theory. The population used in this research were Surabaya Post Office employees. Based on data obtained, there were 200 employees at the Surabaya Main Branch Post Office. The sample in this study was taken from the population to represent research on employees of the Surabaya Main Branch Post Office, totaling 48 people. The unit of analysis is users of accounting information systems consisting of 23 people in accounting and 25 people in marketing.

The sampling technique in this research is a purposive sampling technique, namely a technique that involves only certain fields and is directly involved with the performance of accounting information systems, such as finance and marketing (Sugiono, 2018). This research uses primary data using a data collection method obtained directly, namely from questionnaires given to respondents. The questionnaire was given to employees who use the computerized Accounting Information System at the Surabaya Main Branch Post Office. The data analysis technique used in this research is SPSS. The tests carried out to obtain research results include validity testing, reliability testing, classical assumption testing and hypothesis testing.

## **RESEARCH RESULT**

### **Validity test**

Validity test is a test used to measure the instrument in the questionnaire and can be used to measure what should be measured. The following shows the results of the validity test of five variables with 48 respondents.

Table 1 Validity test

Variable	Items	r count	r table	Information	Information
Education and training (X <sub>1</sub> )	X <sub>1.1</sub>	0,291	0,286	r count > r table	Valid
	X <sub>1.2</sub>	0,633	0,286	r count > r table	Valid
	X <sub>1.3</sub>	0,637	0,286	r count > r table	Valid
	X <sub>1.4</sub>	0,696	0,286	r count > r table	Valid
System User Involvement (X <sub>2</sub> )	X <sub>2.1</sub>	0,331	0,286	r count > r table	Valid
	X <sub>2.2</sub>	0,618	0,286	r count > r table	Valid
	X <sub>2.3</sub>	0,623	0,286	r count > r table	Valid

Source: data processed by researchers

Based on the table above, it can be seen that all questions can be said to be valid because they have a calculated r value that is greater than the r table.

### Reliability Test

Instrument reliability testing can be done by looking at Cronbach's alpha. A reliable instrument means that if it is used several times to measure the same object, it will produce the same data.

Table 2 Reliability Test

Variable	Cronbach's Alpha	Information
education and training (X <sub>1</sub> )	0,854	Reliabel
System User Involvement (X <sub>2</sub> )	0,867	Reliabel
Accounting Information System Performance (Y)	0,872	Reliabel

Source: data processed by researchers

Based on the table above, it can be concluded that all the variables in this study are reliable, this can be seen from the greater Cronbach's Alpha value which is greater than 0.6. Thus, the respondents' answers to the research variables are reliable,

### Normality test

The normality test is carried out to test whether in a regression model, the independent variable and dependent variable or both are normally or not normally distributed. The data normality test can be carried out using the One Sample Kolmogorov Smirnov test, provided that if the significance value is above 5% or 0.05 then the data is normally distributed. Meanwhile, if the One Sample Kolmogorov Smirnov test results produce a significant value below 5% or 0.05 then the data is not normally distributed. The results of the processed data can be seen in the table.

Tabel 3 Normality Test

		Unstandardized Residual
N		48
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1.66339578
Most Extreme Differences	Absolute	.075
	Positive	.075
	Negative	-.046
Test Statistic		.075
Asymp. Sig. (2-tailed)		.200c,d

Source: data processed by researchers

The results of the normality test in the table above show that the significance value is  $0.2 > 0.05$ , so it can be concluded that the data is normally distributed.

### Multicollinearity Test

To check for multicollinearity, it can be seen through the Variance Inflation Factor (VIF) and tolerance values. If the tolerance value is  $> 0.10$ , it means there is no multicollinearity in the regression model and vice versa, if the tolerance value is  $< 0.10$ , it means there is multicollinearity in the regression model. If the VIF value  $< 10.00$  means there is no multicollinearity in the regression model and conversely if the tolerance value is  $> 10.00$  it means there is multicollinearity in the regression model.

Table 4 Multicollinearity Test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	6.308	1.814		3.477	.001		
Education and training (X <sub>1</sub> )	.449	.214	.379	2.096	.042	.419	2.388
System User Involvement (X <sub>2</sub> )	.003	.122	.004	.026	.979	.527	1.899

Source: data processed by researchers

From the results of the multicollinearity test in the table above, it can be seen that the results of calculating the tolerance and VIF values for the five independent variables, namely Education and Training Program (X<sub>1</sub>), User Involvement (X<sub>2</sub>), show that the tolerance value for both is more than 0.10 and the VIF less than 10. So it can be concluded that there are no symptoms of multicollinearity

### Heteroscedasticity Test

The heteroscedasticity test aims to test whether inequality occurs in the regression model variance from the residuals of one observation to another observation. The basic conclusion is that if the significant value is  $> 0.05$ , heteroscedasticity does not occur. The results of the heteroscedasticity test using the Glejser test can be seen in the table.

Table 5 Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.092	.941		3.285	.002
	Education and Training Program (X <sub>1</sub> )	.178	.111	.333	1.602	.116
	System User Involvement (X <sub>2</sub> )	.078	.063	.228	1.231	.225

Source: data processed by researchers

Based on the table above, it can be seen that the significant value of the education and training program variable is 0.116, the user involvement variable is 0.225. So it can be concluded that the regression model does not have heteroscedasticity.

### Multiple Regression Analysis

Multiple regression analysis is used to determine the effect of the independent variable on the dependent variable. Multiple regression analysis is used to measure the relationship between one or more variables and shows the direction of the relationship between the dependent variable and the independent variable. The processed results can be seen in the table.

Table 6 Multiple Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	6.308	1.814		3.477	.001
Education and Training Program (X <sub>1</sub> )	.449	.214	.379	2.096	.052
System User Involvement (X <sub>2</sub> )	.003	.122	.004	.026	.979

Source: data processed by researchers

Coefficients constant in column b<sub>0</sub> is 6.308 while the value of education and training programs (b<sub>1</sub>) is 0.449, the value of user involvement (b<sub>2</sub>) is 0.003.  $Y = 6.308 + 0.449X_1 + 0.003X_2 + 0.68X_3 + 0.28X_4 + 0.228X_5$

- a. The constant value (b<sub>0</sub>) obtained is 6.308, which means that if the education and training program (X<sub>1</sub>), user involvement (X<sub>2</sub>) is equal to 0 (zero), then the influence of the performance of the accounting information system on the employees of the Surabaya main branch post office is 6.308 units.

- b. The multiple regression coefficient value for education and training programs ( $X_1$ ) obtained is 0.449, meaning that if the education and training program variable ( $X_1$ ) increases by 1 (one) unit, then the influence of accounting information system performance on employees increases by 0.449 units.
- c. The multiple regression coefficient value of user involvement ( $X_2$ ) obtained is 0.003, meaning that if the user involvement variable ( $X_2$ ) increases by 1 (one) unit, then the influence of accounting information system performance on employees increases by 0.003 units.

**Correlation Coefficient (R)**

Correlation coefficient analysis (R) in this research was used to determine the strength of the relationship between education and training programs, user involvement, personal ability techniques, facilities, top management support on the performance of the accounting information system for employees of the Surabaya main branch post office. The magnitude of the correlation coefficient (R) is based on the results of data processing using SPSS 25 which can be seen in table 4.14 below:

Table 7 Correlation Coefficient (R)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.640 <sup>a</sup>	.410	.355	1.739

Source: data processed by researchers

In the table above, it is known that the correlation coefficient obtained from the results of data processing is 0.640, which means that the strength of the relationship between education and training programs, user involvement in the performance of the accounting information system for employees of the Surabaya main branch post office is strong because it is in the range of 0.600-0.799 based on in the table (Guidelines and interpretation of n values). Because this value is close to 0, the weaker the relationship between education and training programs, as well as user involvement in the performance of the accounting information system for employees of the Surabaya main branch post office and conversely, the closer to 1, the relationship between education and training programs, and user involvement in performance. The accounting information system for the Surabaya main branch post office employees is strong. If the education and training program variables ( $X_1$ ), user involvement ( $X_2$ ) increase then the performance of the accounting information system (Y) for employees of the Surabaya main branch post office will increase, because the coefficient of the education and training program variable, user involvement is positive.

**Simultaneous Test (F Test)**

The simultaneous influence test is used to show whether all the independent variables included in the model have a simultaneous influence on the dependent variable.

The stages of the simultaneous influence test (F test) are as follows:

1. Determine the hypothesis

H<sub>0</sub>: b<sub>1</sub> = 0, education and training programs, involvement of system users together (simultaneously) do not have a significant effect on the performance of the accounting information system

H<sub>a</sub>: b<sub>1</sub> ≠ 0, education and training programs, involvement of system users together (simultaneously) have a significant effect on the performance of the accounting information system

If F count > F table then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted; and if F count ≤ F table then H<sub>0</sub> is accepted and H<sub>a</sub> is rejected.

F table can be seen at probability = 0.05

Degree of numerator: Variable – 1 = 5-1 = 4

Degree of denominator: n – k = 48 – 4 = 44

Then F table = 2.58

2. Decision Making Criteria:

H<sub>0</sub> is accepted (H<sub>a</sub> is rejected) if F count ≤ F table at α = 5%

H<sub>0</sub> is rejected (H<sub>a</sub> is accepted) if F count > F table at α = 5%

Table 9 Simultaneous Test (F Test)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	90.436	4	22.609	7.476	.000 <sup>b</sup>
	Residual	130.044	43	3.024		
	Total	220.479	47			

Source: data processed by researchers

The table above states that the calculated F is 7.476 with a significance level of 0.000, while the F table is 2.58 with a significance level of 0.05 (5%). It can be concluded that the calculated F value > F table, namely 7.476 > 2.58, while the significant level is 0.000 < 0.05. The results of the simultaneous test (F test) state that H<sub>0</sub> is rejected and H<sub>a</sub> is accepted, meaning that education and training programs, user involvement together (simultaneously) have a significant effect on the performance of the accounting information system in the accounting information system (Y)

**Partial Test (t Test)**

This test was carried out to determine whether or not there was an influence of all independent variables on the dependent variable partially, therefore, this t test was carried out to determine whether the independent variables consisting of education and training programs, partial (individual) involvement of system users. has a significant effect on the performance of the accounting information system for employees of the Surabaya main branch post office. Meanwhile, partially the 2 independent variables can be seen in the following table

Table 10 Partial Test (t Test)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.308	1.814		3.477	.001
	Education and Training Program (X <sub>1</sub> )	.449	.214	.379	2.096	.052
	System User Involvement (X <sub>2</sub> )	.003	.122	.004	.026	.979

Source: data processed by researchers

Based on the table above, the influence of each education and training program variable, the involvement of system users on the performance of the accounting information system for employees of the Surabaya main branch post office can be seen from the direction and level of significance (probability). Both variables, namely education and training and system user involvement, have positive signs. The education and training variable has a significant value (sign) greater than 0.05 ( $0.052 > 0.05$ ), the system user involvement variable has a significant value (sign) greater than 0.05 ( $0.979 > 0.05$ ). This can be described as follows:

1. The results of the t test (partial) between the education and training variables (X<sub>1</sub>) on the accounting information system performance variable for employees of the Surabaya main branch post office (Y) show t count  $2.096 > t$  table 2.019, so the null hypothesis (H<sub>0</sub>) is rejected H<sub>a</sub> is accepted, meaning that education and training partially influence the performance of the accounting information system for employees of the Surabaya main branch post office.
2. The results of the t test (partial) between the user involvement variable (X<sub>2</sub>) and the accounting information system performance variable for employees of the Surabaya main branch post office (Y) show t count  $0.026 < t$  table 2.019, so the null hypothesis (H<sub>0</sub>) is accepted, meaning that user involvement has no partial effect on the performance of the accounting information system for employees of the Surabaya main branch post office.

## DISCUSSION

Based on the analysis of the data processing results above, it can be concluded and explained regarding the influence and lack of influence of variable X on variable Y, including:

### **The Influence of Education and Training on the Performance of Accounting Information Systems (AIS)**

The results of education and training testing influence the performance of the accounting information system at the Surabaya main branch post office. This is in line with the Technology Acceptance Model (TAM) Theory. The Technology Acceptance Model (TAM) theory explains that there are two factors that influence a person's attitude towards accepting and using technology, namely usability and comfort. This theory shows that training and education function as a means to increase user knowledge about new systems, and can build the skills needed to run Accounting Information Systems optimally (Davis, 1986). This research states that users of Accounting Information Systems

can experience direct benefits and improve their abilities in using Accounting Information Systems through Education and Training.

The importance of education and training in improving AIS performance can be understood from the view that training functions as a means of increasing user knowledge about new systems. With a deeper understanding of the complexity of AIS, users can optimize use of the system, develop the necessary skills, and increase operational efficiency. Therefore, the role of education and training is not only limited to improving individual skills, but also makes a significant contribution to efficiency and achieving work targets at the company level. It is important to understand that an Accounting Information System is not just an ordinary technological tool; it is the core of a company's information structure. In this context, this research confirms that training that focuses on understanding AIS can provide direct benefits to users. Through increased knowledge and understanding, users can maximize the potential of AIS to obtain the necessary data and information more accurately and in a timely manner.

The importance of education and training in the AIS context can also be seen as a long-term investment. Increased user understanding not only helps in daily tasks but also contributes positively to the evolution of their careers. When users can master AIS well, they become more competent and better prepared to face future technological changes. Therefore, education and training not only provide immediate benefits but also prepare the organization for challenges that may arise in the future. Apart from that, education and training also play a key role in building a company culture that focuses on increasing knowledge and skills. When organizations demonstrate a commitment to human resource development through investment in education and training, this creates an environment where employees feel valued and supported in their career development. In the long run, this can increase employee retention, build loyalty, and create a collaborative atmosphere in the workplace.

The importance of education and training is also seen in the context of technology development in general. As the world of technology continues to rapidly change, a deep understanding of AIS can be a valuable asset for organizations. Well trained users can adopt new technologies more quickly and overcome obstacles that may arise during implementation. Therefore, investment in education and training is not only an investment in individuals but also an investment in the competitiveness and adaptability of the organization as a whole. Additionally, the results of this study note that education and training is not only about the transfer of technical knowledge but also about the development of interpersonal skills. SIA users who have good communication and collaboration skills can interact more effectively with fellow users, solve problems more efficiently, and contribute positively to team dynamics. Therefore, education and training also play a role in building soft skills that are important in the modern work environment.

Overall, this research confirms that education and training have a significant impact on the performance of Accounting Information Systems. Through wise investment in human resource development, organizations can optimize the benefits of AIS, increase operational efficiency, and better

achieve work targets. Therefore, companies across various sectors must consider education and training as an integral part of their development strategy to ensure that they remain relevant and competitive in an era of ongoing digital transformation.

The user's ability to understand the complexity of the Accounting Information System will produce more competent users, thereby helping companies obtain the necessary data and information in a timely manner. Thus, the results of this research show that education and training are not only an investment in improving individual skills, but also provide a direct contribution to efficiency and achieving work targets.

The results of this research are in line with the research results of (Satria & Dewi, 2019) and (Novandalina et al., 2022) which state that education and training have a positive effect on the performance of the Accounting Information System.

### **The Influence of System User Involvement on Accounting Information System (AIS) Performance**

The results of testing the involvement of system users have no effect on the performance of the accounting information system at the Surabaya main branch post office, this shows that the involvement of system users has no influence on the performance of the accounting information system, this is not in line with the Technology Acceptance Model (TAM) theory where this theory states that user involvement has a direct impact on the acceptance and performance of a technological system (Davis, 1986). This usually occurs due to a lack of involvement of the employees concerned in following system development in their agency.

The discrepancy between the research results and the Technology Acceptance Model (TAM) theory can be caused by certain aspects that may play a role in changing this dynamic. One crucial factor that needs to be considered is the level of employee involvement in the system development process in their agency. It turns out, this low involvement could be the main reason why there is no significant impact on the performance of the accounting information system. In this context, the reasons behind the lack of employee involvement in the system development process can be investigated. An aspect that deserves attention is the lack of support from superiors for employee participation in the process. Support from high levels of management is considered very important in providing incentives and encouragement for employees to be actively involved in system development.

If superiors do not provide adequate support or even encourage employee involvement, it is likely that employees will feel less motivated to be involved in the process. In many cases, employees may feel that system development is not part of their primary responsibilities or even considered a task that interferes with their daily routine. To overcome this challenge, there needs to be strategic steps from management to increase employee involvement in system development. This can involve providing

relevant training, conveying clear information about the benefits resulting from engagement, and creating a work environment that supports technology development initiatives.

Employee involvement in the system development process not only provides benefits to the level of technology acceptance, but can also strengthen internal communication between team members. By involving end users in the early stages of development, companies can leverage their experience and understanding of everyday needs. Thus, the resulting software will be more in line with practical needs and easy to use by end users. In addition, active involvement of employees in the system development process can create a sense of ownership of the final result. They not only see the system as a tool given to them, but also as a shared achievement. This can increase employee motivation and pride in their work, as well as increase their involvement in future maintenance and development of the system.

As employee involvement increases, communication between system creators and end users will become more effective. Users can actively provide feedback throughout the development process, allowing for faster improvements and adjustments. As a result, not only will the system builder have a deep understanding of how to run the system, but the entire organization will have a better knowledge of its functionality and benefits.

Thus, it can be concluded that employee involvement plays a crucial role in determining the performance of accounting information systems. Lack of engagement may result in a mismatch with the Technology Acceptance Model (TAM) theory, but with the right steps, companies can change this dynamic to achieve better technology acceptance and improve overall accounting information system performance.

The results of this research are not in line with (Sri Wahjuni Latifah & Wibi Abitama, 2021) which states that system user involvement influences AIS performance. However, the results of this research are in line with research (Zulaeha & Sari, 2020) which states that system user involvement has no effect on the performance of the Accounting Information System.

## **CONCLUSION**

Based on the results of the analysis and discussion previously described, the following conclusions were obtained:

1. Training and Education Programs influence the Performance of the Accounting Information System at the Surabaya Main Branch Post Office

The research results show that there is a positive relationship between the implementation of the Training and Education Program and the Performance of the Accounting Information System at the Surabaya Main Branch Post Office. It was found that the use of this system can be more optimal and effective when staff have attended relevant training and received adequate education. This indicates that investment in employee development through training can make a significant contribution to the quality of accounting information system performance in the organizational environment.

2. Training and education programs are the main factors that increase user understanding

This conclusion confirms that a good understanding of Accounting Information Systems can be achieved through the implementation of structured training and education programs. Involving users in learning activities can increase their competence in using the system efficiently and effectively. With better understanding, it is hoped that users can optimize system features so that they have a positive impact on the performance of the Accounting Information System.

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