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THE EFFECT OF IMPLEMENTING ACCOUNTING INFORMATION SYSTEMS ON EMPLOYEE PERFORMANCE AT THE SERVICE OFFICE TERRAIN CITY FIRE DEPARTMENT

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Abstract: The purpose of this study was to determine the effect of quality, security and accounting information system support facilities on employee performance at the Office of the Medan City Fire Department.The research method used in this research is quantitative research with multiple linear regression analysis. The results showed that there was a positive and significant influence between the quality, security and supporting facilities of the accounting information system on employee performance at the Medan City Fire Prevention Service Office, with the test results for the coefficient of determination (R Square) obtained a value of 0.631 or the effect of quality, safety and supporting facilities for accounting information systems on employee performance at the Medan City Fire Department Office of 63.1%. Technology is a method for methods and processes or products resulting from the application and utilization of various scientific disciplines that generate value for fulfilling needs, continuity and improving the quality of human life

Keywords: *accounting,information,system, employee,performance*

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1. Introduction

Technological development is one of the impacts of the times. Technology is always evolving to meet the needs of people who develop from time to time. Technology can provide convenience for humans to carry out all activities. (Bramasto & Adiwiguna, 2020) Technological developments can improve performance and allow various activities to be carried out quickly, precisely, and accurately, so that ultimately it will increase productivity. The presence of technology in order to effectively implement it in society must be supported by 3 (three) elements, namely technical, organizational, and cultural aspects. (Dyah Pramesti Nur Azizah et al., 2020) The development of technology must be followed by the desire of the community to improve their ability to utilize the technology. Technology cannot be utilized properly if technology users have limited ability to use the technology. (Rachmawati, 2022) Information technology is a means of cooperation between individuals or groups with one another without recognizing the limits of distance and time, country, race, economic class, ideology or other factors that can hinder the exchange of ideas. One of the results of the

development of information technology that is widely used by organizations to carry out their operational activities is information systems. (Setyaningsih et al., 2021) The accountant information system is expected to support the presentation of financial or non-financial information accurately and on time. (Hoki & Efriadi, 2022) To enhance the benefits obtained from the application of accounting information systems, supporting advice is used. Supporting facilities for accounting information systems are believed to be important to be able to increase the effectiveness of accounting information systems. With the supporting facilities, the accounting information system can provide optimal benefits for the company.(Fatmawati, 2020) Supporting facilities for accounting information systems have a positive and significant effect on employee performance. Which means that the more complete the supporting facilities for the accounting information system owned by the company, the employee performance will increase. (Maharani & Damayanthi, 2020) The application of the accounting information system in the company will affect the performance of employees in the company, either directly or indirectly. (Sedarmayanti, 2017) Employee performance can be seen from the work achieved by the individual in carrying out the tasks assigned to him on the basis of the skills, experience, and skills used by the individual in completing a job. Performance achievement is also related to the suitability of the information system implemented with the tasks, needs, and abilities of individuals in the organization.(Mangkunegara, 2015) Employees are the driving force of the organization, or it can be said that the employees contained in the company are the most important resource in every organization. Employee performance is the foundation for the performance of a company. Therefore, it is very important to understand some employee behavior in the company before assessing the individual performance of an employee. Information quality is related to the characteristics of information in such a way that the output produced by the information system can be useful for its users. (Ratnasari, 2017) This results in the quality of the information system having an impact on user satisfaction. For this reason, it is hoped that the measurement of the effectiveness of this information system can be taken into consideration for information system programmers to design information systems for their companies, and can analyze how far the role of the system is to help achieve company goals. A quality system will encourage the success of the system, another effect is an increase in overall performance, both concerning employees, leaders, owners, and the organization itself. In this case, a system is said to run effectively, because it can meet the needs and desires of various constituents in the organization, both individually and in groups

2. Literature Review

Accounting Information System

Accounting information system is a system that can collect, record, store, and process data to produce information for decision makers. This includes people, procedures and instructions, data, software, information technology infrastructure, internal controls and security measures (Kreitner & Kinicki, 2014). The objectives of the accounting information system (Ami Pujiwati, 2015)include: Collect and enter data into the accounting information system (through forms and through terminals), Process the transaction data, Store data for future purposes, Provide users or decision makers (management) with the information they need and Control all processes that occur. Accounting information systems have the following benefits (Sanyoto, 2011) are To record transactions with minimum clerical costs and provide information for internal parties to manage business activities and related parties

(stock holders or stakeholders), To improve the information produced by the existing system both regarding the quality, accuracy of presentation as well as the structure of the information, To implement (implementation) the internal control system, improve performance and the level of constraints (reliability). Accounting information and to provide a complete record of accountability, Maintain or enhance the protection of company wealth.

Accounting information system functions

There are 3 (three) functions of the accounting information system (8. Marshall B. Romney, 2017), as follows: Collecting and storing data about the organization's activities, resources, and personnel. Organizations have a number of business processes, such as making sales and purchasing raw materials with processes that are often repeated, Transform data into information so that management can plan, implement, control, and evaluate the activities, resources, and personnel of the organization, Provide adequate controls to protect the organization's assets and data. Accounting information system components (8. Marshall B. Romney, 2017), namely: Users who use the system, Procedures and instructions used to collect, process and store data, Data containing the organization and its business activities., Software used to process data, Information technology infrastructure, which includes computers, peripheral devices and network communication devices used in managing accounting information systems, Internal controls and security procedures to protect accounting information systems**.** The elements of the accounting information system (Mulyadi, 2015) are as follows Human resources, accounting information systems need resources to function. Resources can be classified as tools, data, supporting materials, human resources and funds, Equipment, equipment is an element of the accounting information system that plays a role in accelerating data processing, increasing the accuracy of calculations or calculations and the neatness of the form of information, Forms, forms are the main elements used to record all transactions that occur. Forms are often referred to as documents, The final notes from several sections are as follows: Journals are accounting records that are used to record, clarify and summarize financial and other data, The ledger consists of accounts that are used to summarize financial data that has been recorded previously in the journal, Procedures, procedures are sequences or steps to carry out a job, task or activity, Reports, the end result of the accounting information system is financial reports and management reports.

Accounting information system characteristics

(Susanto, 2017) The characteristics of accounting information systems are as follows: Carry out the necessary tasks. Where the accounting information system only performs tasks that are required by information users., Adhering to relatively standard procedures. Accounting information systems work according to rules that follow company standards. Handling detailed data. The data handled by the accounting information system is data that is clear and complete. Mainly historical focus. The data handled is more focused on the data that the company has previously owned. Provide problem-solving information. The accounting information system is tasked with providing various kinds of information in solving a problem to make it easier to solve. The parties that utilize the accounting information system consist of Internal company parties. This group consists of managers who in their capacity in the company need information in accordance with their duties and responsibilities. (Rivai & Mulyadi, 2012) If the information they obtain can support their duties, the company's performance will improve. External parties. This group is parties

outside the company have an interest in the development of the company, their position is sometimes decisive for the existence of the company in the future. They need information generated by the accounting information system, they are outside the company, such as shareholders, creditors, and the general public.

Accounting information system security

(Bodnar, 2016) In the accounting information security system there are several cycles namely:Data Analysis, Analyze the fragility of the system from threats and loss revelations. System analysis is the initial phase required to establish system objectives such as documentation. (Garrison et al., 2010) The goal of the first phase of the security system lifecycle is to produce a fragility and threat analysis report. System Design, Designing security and plans to control the disclosure of recognized losses. In this phase the system is designed, purchased, programmed, developed, or constructed. The goal of this phase is to design a comprehensive set of risk control measures, including security measures to prevent losses and plans to deal with losses that do occur. System Implementation, Implementing security as designed, is the phase where the system is tested and installed. Activities include installation and control, security testing, certification, and accreditation. Operations, evaluation, and control system, Operating the system, managing its effectiveness and efficiency. In this phase where the system is modified in case of additional software or hardware, and provide identification. Other activities carried out at this stage are operational and administrative assurance, auditing, and monitoring. Accounting information systems are expected to support the presentation of financial or non-financial information accurately and on time. To enhance the benefits obtained from the application of accounting information systems, additional supporting facilities are used. Supporting facilities for accounting information systems are believed to be important to be able to increase the effectiveness of the application of accounting information systems. With the means of supporting the accounting information system, it is hoped that it can provide optimal benefits for the company. Along with the development of information technology, it will be greatly helped by the internet. With the internet, it will be easy to present services that can be accessed from anywhere and anytime in this world. Currently, almost everyone can access information, one of which is the website. By utilizing a web, it will certainly make it easier to find an information system that is needed as quickly as possible (Hoki & Efriadi, 2022)(Rachmawati, 2022)

Employee Performance

(Sayekti & Kartika, 2016)Performance is the result of a person's work, an overall management process, where the results of a person's work must be able to show concrete and measurable evidence. Performance or performance is a description of the level of achievement of the implementation of an activity program or policy in realizing the goals, objectives, vision, and mission of the organization as outlined in an organization's strategic planning (Sedarmayanti, 2017). (Mangkunegara, 2015) Factors that affect performance include namely: Ability factor, Psychologically, the ability or ability of employees consists of potential ability (IQ) and reality ability (education). Motivational factors, Motivation is formed from the attitude of an employee in dealing with work situations. Motivation is a condition that moves an employee to achieve work goals and a mental attitude that encourages a person to try to achieve maximum work potential. (Mangkunegara, 2015)The performance characteristics of someone who has high performance include namely: Dare to

take and bear the risks faced.,Have realistic/real goals, Have high personal responsibility,Has a comprehensive work plan and strives to realize its goals.. Utilize concrete feedback (feedbank) in all work activities undertaken,Seek opportunities to realize the work plan that has been programmed. (Sedarmayanti, 2017) The objectives of employee performance appraisal are as follows: Knowing the skills and abilities of employees. As a basis for planning the field of staffing, especially improving working conditions, improving quality and work results. As a basis for developing and utilizing employees as optimally as possible, so that their career paths or plans, promotions and promotions can be directed. Encourage a healthy reciprocal relationship between superiors and subordinates. Knowing the overall condition of the organization from the field of staffing, especially the performance of employees at work. Personally, employees know their strengths and weaknesses so that they can spur their development. For superiors who assess, they will be able to see and know their subordinates or employees, so that they can motivate employees more. (Robbins & Judge, 2009) The results of job implementation research can be useful for research and development in the field of employees. Indicators for measuring employee performance are: Quality, Work quality is measured by employee perceptions of the quality of work produced and the perfection of tasks against the skills and abilities of employees. Quantity, Quantity is the amount produced expressed in terms such as number of units, number of activity cycles completed. Timeliness, Timeliness is the degree to which activities are completed at the beginning of the stated time, in terms of coordination with output results and maximizing the time available for other activities. Effectiveness, Effectiveness is the degree to which the use of organizational resources (manpower, technology money, raw materials) is maximized with the intention of increasing the results of each unit in the use of resources. Independence, is the level of an employee who will be able to carry out his/her work functions. Work commitment, Work commitment is a level where employees have a work commitment to the agency and employee responsibility for the office.

3. Research Method

This research was conducted at the Medan City Fire Department Office. The sampling technique uses simple random sampling, namely the technique of taking sample members from a population that is carried out randomly without regard to the strata in the population. The populations in the study were all permanent employees at the Medan City Fire Prevention and Extinguishing Service Office.

4. Result and Discussion

Validity Test

The validity test is used to measure whether a questionnaire is valid or not. The validity test is calculated by comparing the $_{\text{rcount value}}$ (*correlated item-total correlation*) with the r $\text{value}_{\text{tabel}}$. The validity test is used to calculate the correlation for each statement with the total score. The results of the validity test of the Accounting Information System Quality variable (X_1) are as follows:

Table 1. AIS Quality Variable Validity Test Results (X_1)

Statement No.	*Corrected Item Total Correlation* ($_{\text{rcount}}$)	r_{tabel}	Description
Item1	0.528	0,2319	Valid
Item 2	0.679	0,2319	Valid

Item 3	0.608	0,2319	Valid
Item 4	0.421	0,2319	Valid
Item 5	0.617	0,2319	Valid
Item 6	0.633	0,2319	Valid
Item 7	0.514	0,2319	Valid

Source: SPSS output (2022)

Based on table 1 above, it is known that testing all statement items from the Quality of the Accounting Information System has a value greater than 0.2319. Thus it can be concluded that all statement items from the Accounting Information System Quality variable are declared valid and can be used in further research. The results of the validity test of the Accounting Information System Security variable (X_2) are as follows:

Table 2. AIS Security Variable Validity Test Results (X2)

Statement No.	***Corrected Item Total Correlation*** **(r_{count})**	**r_{tabel}**	**Description**
Item1	0.671	0,2319	Valid
Item 2	0.356	0,2319	Valid
Item 3	0.615	0,2319	Valid
Item 4	0.639	0,2319	Valid
Item 5	0.492	0,2319	Valid
Item 6	0.510	0,2319	Valid
Item 7	0.602	0,2319	Valid

Source: SPSS output (2022)

Based on table 2 above, it is known that testing all statement items from Accounting Information System Security has a value greater than 0.2319. Thus it can be concluded that all statement items from the Accounting Information System Security variable are declared valid and can be used in further research. The results of the validity test of the Accounting Information System Supporting Facilities variable (X3) are as follows:

Table 3. AIS Supporting Facilities Variable Validity Test Results (X3)

Statement No.	***Corrected Item Total Correlation*** **(r_{count})**	**r_{tabel}**	**Description**
Item1	0.584	0,2319	Valid
Item 2	0.570	0,2319	Valid
Item 3	0.487	0,2319	Valid
Item 4	0.667	0,2319	Valid
Item 5	0.562	0,2319	Valid

Source: SPSS output (2022)

Based on table 3 above, it is known that testing all statement items from the Accounting Information System Supporting Facilities has a value greater than 0.2319. Thus it can be concluded that all statement items from the Accounting Information System Supporting Facilities variable are declared valid and can be used in further research. The results of the validity test of the Employee Performance variable (Y) are as follows:

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Table 4. Employee Performance Variable Validity Test Results (Y)

Statement No.	*Corrected Item Total Correlation* (r_{count})	r_{tabel}	Description
Item1	0.256	0,2319	Valid
Item 2	0.450	0,2319	Valid
Item 3	0.749	0,2319	Valid
Item 4	0.451	0,2319	Valid
Item 5	0.610	0,2319	Valid
Item 6	0.454	0,2319	Valid
Item 7	0.634	0,2319	Valid

Source: SPSS output (2022)

Based on table 4 above, it is known that testing all statement items from Employee Performance has a value greater than 0.2319. Thus it can be concluded that all statement items from Employee Performance are declared valid and can be used in further research.

Reliability Test

Validity and reliability tests were carried out to test whether the questionnaire was suitable for use as a research instrument or not. Reliable means that the data obtained through the questionnaire is consistent when used for this study. The results of the reliability test in this study are as follows:

Table 5. Instrument Reliability Test Results

Variables	*Cronbach Alpha* Value
Accounting Information System Quality (X1)	0.826
Accounting Information System Security (X2)	0.815
Supporting Facilities for Accounting Information Systems (X3)	0.794
Employee Performance (Y)	0.786

Source: SPSS output (2022)

Based on the *Cronbach Alpha* value for the variables of Accounting Information System Quality, Accounting Information System Security, Accounting Information System Support Facilities and Employee Performance, it is greater than the rejection reliability limit. So it can be stated that the four variables, namely Accounting Information System Quality, Accounting Information System Security, Accounting Information System Support Facilities and Employee Performance, are reliable.

Classical Assumption Test Results

Normality Test

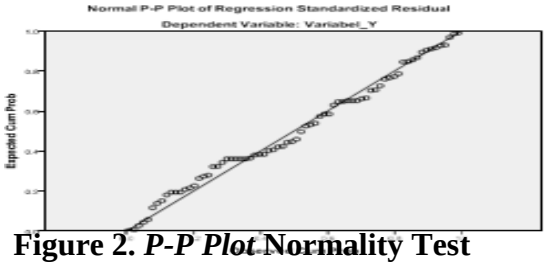

Figure 2. *P-P Plot* Normality Test

Source: SPSS output (2022)

In Figure 2 above, it can be concluded that it can be concluded that the dots spread following the direction of the diagonal line, so it can be concluded that the data to be regressed in this study is normally distributed.

Multicollinearity Test

This test can be seen through the *tolerance* value and *Variance Inflation Factor (VIF)*. If the VIF value> 10.00 and the *tolerance* value <0.10, there is multicollinearity and if the VIF value <10.00 and the *tolerance* value> 0.10, there is no multicollinearity. The multicollinearity test results can be seen in the following table:

Table 6. Multicollinearity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.459	2.317		2.356	.002		
	Variable_x1	.145	.120	.154	2.202	.003	.277	3.607
	Variable_x2	.920	.121	.928	7.601	.000	.304	3.294
	Variable_x3	.066	.109	.051	2.602	.001	.628	1.592

Source: SPSS output (2022)

Based on table 6 above, it shows that the VIF and *tolerance* values of all variables in this study do not experience multicollinearity. This is indicated by the VIF value of the three independent variables which is less than 10, and the *tolerance* value far exceeds 0.01. These results indicate that in this regression model all independent variables do not occur multicollinearity problems.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation of a regression model. The way to make this decision is by looking at the Scatterplot graph as follows:

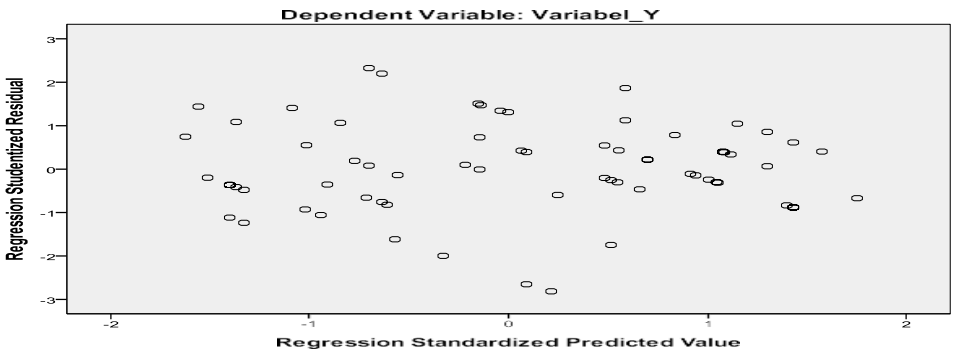

Figure 3. Scatterplot
Source: SPSS output (2022)

Figure 3 above shows that the data is spread randomly and does not form a certain clear pattern and is spread both above and below the number 0 on the Y axis. It can be concluded that there is no heterocedacity in the regression model.

Multiple Linear Regression Analysis

The results of multiple linear regression analysis can be seen in table 7 as follows:

Table 7. Regression Equation Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.459	2.317		2.356	.002		
	Variable_x1	.145	.120	.154	2.202	.003	.277	3.607
	Variable_x2	.920	.121	.928	7.601	.000	.304	3.294
	Variable_x3	.066	.109	.051	2.602	.001	.628	1.592

Source: SPSS output (2022)

Based on table 7 above, the multiple linear regression equation can be arranged as follows:

$$\mathbf{Y = 5.459 + 0.145X_1 + 0.920X_2 + 0.066X_3 + e}$$

Results can be seen from the following information: The constant value is 5.459 in the table above. The regression coefficient value of the Accounting Information System Quality variable is positive, which is 0.145. This illustrates that when the value of the Quality of the Accounting Information System increases, employee performance will also increase. The regression coefficient value of the Accounting Information System Security variable is positive, namely 0.920. This illustrates that when the value of Accounting Information System Security increases, employee performance will also increase. The regression coefficient value of the Accounting Information System Supporting Facilities variable is positive, namely 0.066. This illustrates that when the value of the Accounting Information System Supporting Facilities increases, employee performance will also increase.

Partial Testing (t test)

The t-test basically shows how far the influence of one explanatory or independent variable individually in explaining the variation in the dependent variable.

Table 8. Partial Test Results (t Test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.459	2.317		2.356	.002		
	Variable_x1	.145	.120	.154	2.202	.003	.277	3.607
	Variable_x2	.920	.121	.928	7.601	.000	.304	3.294
	Variable_x3	.066	.109	.051	2.602	.001	.628	1.592

- Dependent Variable: Variable_Y

Source: SPSS output (2022)

Based on table 8 above, the following results are obtained: The significance value for the Accounting Information System Quality variable (0.003) is smaller than the 5% alpha (0.05) or t count = 2.202 (n-k = 72-4 = 68) > t table 1.995. Based on the results obtained, it rejects

Ho and accepts Ha for the Accounting Information System Quality variable. Thus, partially that the Accounting Information System Quality variable has a positive and significant effect on employee performance at the Medan City Fire Prevention Service Office. The significance value for the Accounting Information System Security variable (0.000) is smaller than the 5% alpha (0.05) or t count = 7.601 (n-k = 72-4 = 68) > t table 1.995. Based on the results obtained, it rejects Ho and accepts Ha for the Accounting Information System Security variable. Thus, partially that the Accounting Information System Security variable has a positive and significant effect on employee performance at the Medan City Fire Prevention Service Office. The significance value for the Accounting Information System Supporting Facilities variable (0.001) is smaller than the 5% alpha (0.05) or t count = 2.602 (n-k = 72-4 = 68) > t table 1.995. Based on the results obtained, it rejects Ho and accepts Ha for the Accounting Information System Supporting Facilities variable. Thus, partially that the Accounting Information System Supporting Facilities variable has a positive and significant effect on employee performance at the Medan City Fire Prevention Service Office.

Simultaneous Testing (F Test)

The F test basically shows whether all independent or independent variables included in the model have a joint influence on the dependent or dependent variable.

Table 9. Simultaneous Test Results (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	286.199	3	95.400	51.049	.000a
	Residuals	127.079	68	1.869		
	Total	413.278	71			

a. Predictors: (Constant), Variable_x3, Variable_x2, Variable_x1
b. Dependent Variable: Variable_Y

Source: SPSS output (2022)

Based on table 9 above, it can be seen that the F_{count} value is 51.049> F_{tabel} 2.74 (df1 = k-1 = 4-1 = 3) while (df2 = n - k (72- 4 = 68). Thus it can be concluded that all independent variables, namely Accounting Information System Quality, Accounting Information System Security and Accounting Information System Support Facilities have a positive and significant effect on Employee Performance at the Medan City Fire Prevention Service Office.

Coefficient of Determination (R^2)

The coefficient of determination measures how far the model's ability to explain the dependent variables. If the coefficient of determination is getting bigger or closer to 1, it can be said that the ability of the independent variable (X) is large on the dependent variable (Y). The following table tests the coefficient of determination as follows:

Table 10. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.832a	.693	.679	1.367	2.365

a. Predictors: (Constant), Variable_x3, Variable_x2, Variable_x1
b. Dependent Variable: Variable_Y

Source: SPSS output (2022)

In table 10 above obtained: The correlation regression value is 0.832, meaning that together the Quality of Accounting Information Systems, Security of Accounting Information Systems and Supporting Facilities for Accounting Information Systems on Employee Performance at the Medan City Fire Prevention Service Office has a contribution at a close and positive level. For independent variables of more than one good use *Adjusted R Square*. Where the value (R2) is 0.693 (69.3%). So it can be said that 69.3% of variations in the dependent variable, namely Accounting Information System Quality, Accounting Information System Security and Accounting Information System Support Facilities in the model can explain the Employee Performance variable at the Medan City Fire Prevention Service Office while the remaining 30.7% is influenced by other variables outside the model. *Standard Error of the Estimated* is a measure of prediction error. *Standard Error Of The Estimated is* called standard deviation, in this study the value is 1.367. The smaller the standard deviation means the better the model.

5. Conlusion

Based on the results of the research and discussion above, the following conclusions can be drawn: The quality of SIA partially has a significant effect on employee performance at the Medan City Fire Prevention Service Office. With these results, Ha is accepted. SIA security partially has a significant effect on employee performance at the Medan City Fire Prevention Service Office. With these results, Ha is accepted. SIA supporting facilities partially have a significant effect on employee performance at the Medan City Fire Prevention Service Office. With these results, Ha is accepted. The quality of AIS, AIS security and AIS supporting facilities simultaneously have a significant effect on employee performance at the Medan City Fire Prevention Service Office..

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