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Impact of Environmental Uncertainty, Trust and Information Technology on User Behavior of Accounting Information Systems

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Abstract

Micro, Small and Medium Enterprises in Denpasar City still face low mastery of technology and financial management, one of which is the application of technology-based accounting information systems (e-commerce) for small and medium enterprises. The research objective was to determine the relationship between environmental uncertainty, trust and ease of information technology moderating behavior in accounting information systems. Research with a quantitative approach, the method used is multiple linear regression with moderated regression analysis. The study population was 816 small and medium enterprises. The sampling method technique was the incidental sampling approach and the Slovin formula so that a sampling of 100 small and medium enterprises that had used e-commerce was determined in the city of Denpasar. The results of research that have been conducted determine the relationship between user behavior in accounting information systems that affect individual performance, the relationship between environmental uncertainty affects accounting information systems mediated by individual performance, while the ease of information technology and its ability to be mediated by individual performance has an effect on the behavior of using accounting information systems. The application of accounting information systems in small and medium enterprises is expected to improve individual performance so as to increase income.

Keywords: Environmental Uncertainty, IT Trust, Information Technology, Accounting Information Systems, User Behavior, Individual Performance

JEL Classification Code: D21, D82, P27, O32

1. Introduction

The SME sector proved to be resilient, when the 1998 Economic Crisis occurred, only the SME sector survived the economic collapse, while the larger sectors were actually downed by the crisis. The SME sector in Indonesia has a major role and contribution to the national economy. SMEs contribute to employment opportunities by 97 percent, and its contribution to Gross Domestic Product (GDP) is 60.34

percent, this shows the existence of SMEs in supporting the Indonesian economy (Kemenkop and UKM, 2016).

Small and Medium Enterprises (SMEs) in Denpasar City are separate assets that will strengthen the foundations of the regional economy which can be a source of income for local governments. In addition, the participation of SMEs can realize economic growth, equity, and increase community income, create jobs, and alleviate poverty. In implementing Government policies to encourage and direct community participation in the empowerment of SMEs, there are still many problems faced by SMEs. Especially related to mastery of technology and financial management capabilities in improving business performance and competence (LKJIP Diskop and UKM City of Denpasar, 2016).

The use construct simply describes the relationship between system use and its impact on organizational performance. DeLone and Mclean (2003) argue that the disuse of information systems is an important indication of unrealized benefits or improvements in organizational performance. The use of technology-based information systems, both mandatory and voluntary, depends on management judgment. Management will have its own

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choice to continue using or stop using the information system depending on the impact it has had, either positive or negative, on organizational performance (Atmadja and Saputra, 2018).

The importance of implementing or using accounting information systems and information technology in small and medium enterprises is to determine the economic effectiveness and condition of the company. The application of technology-based information systems in an organization can increase significant profits and will have a positive impact on organizational performance (Gupta et al., 2008). Research conducted by (Wang and Liao 2008; Oswari et al. 2008; Petter and Mclean 2009; Wang and Huynh (2013); Harash (2015) show that the behavior of using accounting information systems affects organizational performance. However, different research results indicated by Funsel (2015) found that usage behavior on the quality of the accounting information system was not proven to have a positive and significant effect on company performance. Likewise, research conducted by (Dewi, Yuniarta and Wikrama, 2017) shows that the use of accounting information systems does not have a positive and significant effect on organizational performance.

Exposure to several previous studies related to the behavior influence of using AIS shows inconsistent results or is still controversial. The inconsistency of this result is presumably due to other factors that influence the relationship between the independent variable and the dependent variable. Govindarajan (1986) states that there may not be any unified research results depending on certain factors which are better known as contingent factors. Murray (1990) explains that in order to reconcile conflicting results, a contingency approach is needed to identify other variables that acts as moderators or mediators in the research model.

Outley (1980) states that the contingency approach in management accounting is based on the premise that no management accounting system is universally appropriate to apply in every situation. Outley's (1980) statement has been followed up with various studies in the field of management accounting systems by including contingency variables, such as: environmental uncertainty (Gordon and Narayanan, 1984; Fisher, 1986), task uncertainty (Chong, 1996), and technological complexity (Chenhall and Morris, 1986). The contingency approach emphasizes the importance of situational influences on the application of accounting information systems and company performance (Harash, et al. 2014).

Environmental uncertainty is one of the main contingency factors facing companies. The environmental uncertainty factor is one of the organizational factors in making adjustments to the organizational conditions with the environment. Milliken (1987) states that environmental uncertainty is a sense of an individual's inability to

predict something accurately. The higher the specified environmental uncertainty, the more quality information is needed to support performance achievement. Environmental uncertainty has been identified as a variable that can affect managerial performance (Gul and Chia, 1994; Chong and Chong, 1997). High environmental uncertainty will make it difficult for managers to compile accurate organizational planning and control. To overcome problems that arise due to high levels of environmental uncertainty, managers need reliable management accounting system information (Chenhall & Morris, 1986; Gul & Chia, 1994; Chong & Chong, 1997).

The next contingency factor related to the influence of behavior of using AIS on individual performance is IT trust, which is an individual's trust in information technology in an organization that will facilitate their tasks and jobs. By looking at this situation, it is clear that there is a need for information systems for organizations, namely technology that is efficient enough to be adaptive to change so that it increases individual confidence in the use of information technology (Maria, 2012). According to (Pratama & Suardikha 2013; Endang 2013) in their research found that belief in information system technology has a positive influence on individual performance. An individual who has confidence in the application of new information system technology will try to use information system technology to support its performance. Conversely, individuals who are already skeptical of new information system technology will feel inhibited from proving their performance in carrying out activities in the organization.

Another contingency factor related to the influence of AIS usage behavior on individual performance is the ease of IT, namely how much computer technology is felt to be relatively easy to understand and use. Individual perceptions related to the ease of using computers (perceived ease of use) are the level at which individuals believe that using a particular system will be error free. This perception will then have an impact on behavior, namely the higher a person's perception of the ease of using the system, the higher the level of use of information technology for performance achievement (Igbaria, 2000). Vankatesh & Davis (2000) emphasized that ease of use is likely to lead to more technology use in its application, whereas if it is difficult to use it will have the opposite impact. Kadir & Triwahyuni (2003) and Pramanda, et.al (2016) have conducted related studies and found things in line with Delone and Mclean (2003), namely the influence of IT convenience on individual performance.

Accounting studies on the use of accounting information systems and the use of technology-based information systems in SMEs were conducted by (Oswari et al. 2008; Kurniati et al. 2012; Hadrijaningsih, et al. 2013; Indralaksana 2014; Rifani and Aini 2016). In contrast to them, this study will

examine the effect of three contingency factors, namely: environmental uncertainty, IT trust, and IT ease of use of AIS on the performance of individual SMEs in Denpasar. The results of this study are expected to contribute to the development of theory and research as well as IT practices and SIA as well as the management of accounting study programs.

Accounting studies on the use of accounting information systems and the use of technology-based information systems in SMEs were conducted by Oswari et al. (2008), Kurniati et al. (2012), Hadrijaningsih, et al. (2013), Indralaksana (2014), and Rifani and Aini (2016). In contrast to them, this study will examine the effect of three contingency factors, namely: environmental uncertainty, IT trust, and IT ease of use of AIS on the performance of individual SMEs in Denpasar. The results of this study are expected to contribute to the development of theory and research as well as IT practice and SIA as well as the management of accounting study programs. Based on the description above, it can be seen that conceptually and empirical research has found the influence of IT convenience on individual performance because the perceived ease of IT will encourage more massive use of SIA behavior to support individual performance. Whether the importance of IT convenience also occurs in SMEs in Denpasar, will be further confirmed through this research (Sujana and Saputra, 2020).

2. Literature Review

2.1. Technology Acceptance Model (TAM) and D&M IS Success Model

The Technology Acceptance Model (TAM) theory adopted from Theory of Reasoned Action (TRA), which was first introduced by Davis (1989), offers a basis for gaining a better understanding of user behavior in the acceptance and use of Information Systems. According to Widodo (2006), the TAM model comes from psychological theory to explain the behavior of using information technology based on beliefs, attitudes, interests (intention) and the relationship of use behavior (User Behavior Relationship). This model will illustrate that the use of information systems will be influenced by the usefulness variable and the Ease of Use variable, both of which have high determinants and empirically tested validity.

The Information System Success Model or ISSM developed by DeLone and McLean (1992) consists of six dimensions: system quality, information quality, system use, user satisfaction, impact on individuals, and impact on organizations (DeLone & McLean, 1992). The ISSM model describes system quality and information quality as having a joint or partial influence on the user satisfaction and system use. System use can influence user satisfaction

(Fang et al., 2011; Martono et al., 2020). The DeLone Information System Success Model and the McLean / D & M IS Success Model (DeLone & McLean, 1992) explain that the successful implementation of the use of information technology at the organizational level can be seen from the effect of behavior using information technology systems on organizational impact. The behavior of using information technology has an impact on organizational performance which is called the organizational impact. Organizational impact is the effect of information on organizational performance. Organizational performance is the impact of the behavior of using information systems by individuals in the organization. The DeLone and McLean models map the six elements or factors or components or measurements of the model, namely: 1) System Quality, 2) Information Quality, 3) Use, 4) User Satisfaction, 5) Individual impact (individual impact), and 6) Organizational impact (organization impact).

2.2. Theory of Technology-to-Performance Chain

The Technology-to-Performance Chain (TPC) theory is a comprehensive model that is built from two complementary research streams, namely user attitude as a predictor of utilization and task-technology fit as a predictor of performance (Jogiyanto, 2007). The essence of this model is for an information technology to have a positive impact on individual performance, the technology must be utilized and the technology must be in accordance with the type of work being carried out (Agustiani, 2010).

The technology-to-performance chain model is built by combining the utilization model with the fit model. The TPC chain model is a model in which technology will result in performance impacts if used by individuals. Recognizing that technology must be utilized first and fit the tasks supported by the technology in order to have a performance impact, this model provides a more accurate picture of technology, user tasks and utilization are interconnected to achieve performance.

2.3. Information Technology / IT, Accounting Information Systems / AIS, and Individual Performance

Lucas (1999) states that information technology is any form of technology that is applied to process and transmit information in electronic form. William and Sawyer (2005) define information technology as a general form that describes any technology that helps produce, manipulate, store, and communicate/convey information (Supriyanto, 2005) in simpler terms, explains that information technology is a technology that utilizes computers as the main tool for processing data into useful information.

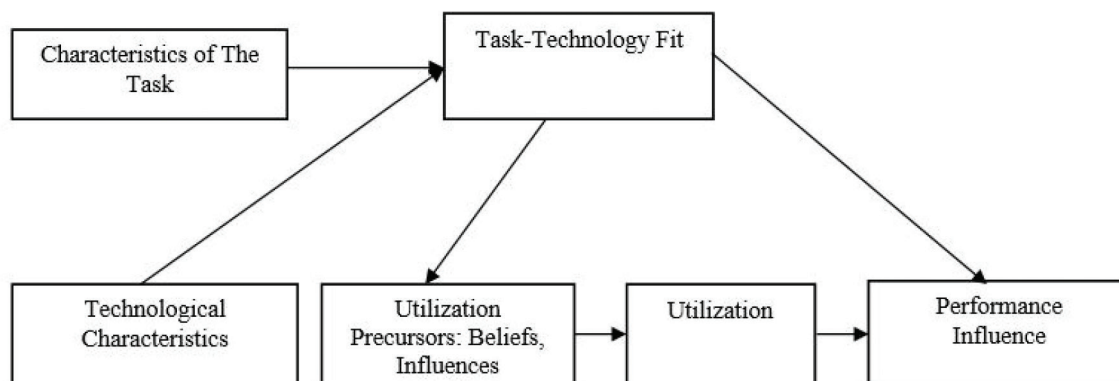


Figure 1: Theory Technology-to-Performance Chain

The accounting information system processes various financial transactions and non-financial transactions that directly affect the processing of financial transactions. AIS consists of three subsystems (Hall, 2009: 10), namely: (1) transaction processing system that supports daily business operations through various documents and messages for users in the organization; (2) General ledger / financial reporting system that produces financial reports, such as income statements, balance sheets, cash flow, tax returns, and various other matters based on regulations; (3) The management reporting system provides internal management with a variety of financial reports and information required for decision making such as budgets, performance reports and accountability reports.

Organizations or companies invest heavily in improving individual or organizational performance related to the implementation of technology in an information system (Sumardiyanti, 1999). Employee performance is a measure that can be used to determine the comparison of the results of the implementation of tasks, the responsibilities given by the organization in a certain period, and relatively can be used to measure work performance or organizational performance (Septiningtyas, 2010). Performance appraisal is basically an assessment of human behavior in carrying out the role it plays to achieve organizational goals. Sumardiyanti (1999) states that organizations or companies invest heavily to improve individual or organizational performance related to the implementation of technology in an information system.

2.4. Behavior of Using AIS and Its Influence on Individual Performance

Ajzen and Fishbein (1980) state that behavior is the action or reaction of an object or organism in the form of conscious or unconscious actions. Human behavior as a whole can be influenced by the social, cultural, and collection of life experiences of each individual (Simamora, 2008). In the context

of the use of information technology systems, behavior is the actual use of technology. The use of information (information use) is the use of the output of an information system by use (Jogiyanto (2007). The behavior of using information systems is an action that is actually taken by individuals in interacting with technology systems (Venkatesh et al. 2010).

Several researchers have conducted related studies and found things in line with Delone and Mclean (2003: 13), namely the influence of the behavior of using IS on individual and organizational performance, such as: Handrijaningsih, et al. (2013) Pramanda, et.al (2016), and Muzakki, et al (2016) who found an influence of the behavior of using SI on individual performance. Meanwhile, research conducted by Wang and Liao (2008), Oswari et al. (2008), Petter and Mclean (2009), Baridwan (2012) and Hadrijaningsih, et al. (2013) Wang and Huynh (2013), and Harash (2015) found that the behavior of using accounting information systems affects organizational performance by increasing employee/individual performance. Thus, the following research hypothesis can be developed:

H1: The behavior of using AIS has a positive effect on individual performance.

2.5. Environmental Uncertainty and Its Ability to Moderate the Effect of the Behavior of Using AIS on Individual Performance

Environmental uncertainty is one of the main contingencies facing companies. Environmental uncertainty is defined as the uncertainty of the state of the environment, the inability to predict the impact of environmental change, and the inability to predict the consequences of response choices (Milliken, 1987). According to Harash (2015) to achieve company performance, SMEs need to be responsive to environmental changes, especially in the face of developments in information system technology. Gordon and Narayanan (1984) found that

decision makers who perceive a greater level of environmental uncertainty will tend to seek external information, non-financial information and supporting information to add to other types of information. Wang and Huynh (2013) and Harash (2015) in their research found that environmental uncertainty is able to moderate the relationship between the use of accounting information systems on company performance.

These studies show inconsistent results so that a contingency approach is needed to identify other variables that act as moderators. The contingency approach emphasizes the importance of situational influences on the application of accounting information systems and company performance (Harash, et al. 2014). Individuals will experience high environmental uncertainty if they feel that the environment is unpredictable so that they cannot understand how the components of the environment will change. The contingency approach assumes that the effectiveness of an organization in overcoming environmental uncertainty are the elements of various subsystems designed to meet the demands of an interconnected environment.

Several researchers have conducted studies and found that the use of AIS will increasingly require massive information if they perceive high environmental uncertainty, such as: Susilowati (2010), Wang and Huynh (2013), Harash (2015) and Subawa and Putra (2016). Based on the conception and empirical research that has been described, it can be seen that a high perception of environmental uncertainty will increase the influence of the behavior of using AIS on individual performance. Thus, the following research hypothesis can be developed:

H2: Environmental uncertainty increases the positive influence of the behavior of using AIS on individual performance.

2.6. IT Confidence and Its Ability to Moderate the Influence of The Behavior of Using AIS on Individual Performance

IT trust is a person's willingness to rely on information technology where we have confidence in it. Trust is a mental condition based on a person's situation and social context. When a person makes a decision, he will prefer decisions based on the use of information technology that he trusts more than less (Moorman et al., 1992). Trust in new IT in evaluating individual performance is needed by management to ensure that new computer-based systems can be used to control the performance of subordinates. The success of a company's information system depends on how the system is run, the ease of the system for its users, and the use of technology used (Goodhue, 1995). The management information systems of small- and medium-sized enterprises in Vietnam were not fulfilling the role of providing useful

information to managers in the decision-making process. Therefore, the identification and quantification of the factors affecting the management information systems effectiveness are essential to propose solutions that improve the quality of management decisions (Le et al., 2020).

Several researchers have tested and found the influence of IT trust on individual performance, such as: (Goodhue 1995; Irwansyah 2003; Maria and Sari, 2009; Endang 2013). Based on the conception and empirical research that has been presented, it can be seen that IT trust has a positive effect on individual performance. Thus, it should be assumed that the behavior of using massive AIS coupled with high IT trust will be able to improve individual performance. Thus, the following research hypothesis can be developed:

H3: IT trust increases the positive influence of the behavior of using AIS on individual performance.

2.7. Ease of IT / Ease of Use and Its Ability to Moderate the Effect of SIA Usage Behavior on Individual Performance

Davis (1989) said: "Perceived ease of Use / PEU is the degree to which a person believes that using a particular system would be free of effort", meaning that ease is the level of someone believing that the use of a particular system can make that person free from effort (free of effort). Ease of use is the beginning of using an information technology that determines the degree of confidence in use. Perceptions of ease of use of IT stimulate perceptions of perceived usefulness, attitude, behavioral intention, and actual use. behavior), and further encourage the achievement of better performance (Saputra et al., 2020).

Fanny (2015) and Tika (2006) in their research managed to reveal that perceived ease of use has a positive effect on auditor performance in conducting audits. Dhini (2010) defines perceived ease of use as the level of confidence in an audit person to have a positive effect on performance, so that it has the convenience of producing maximum performance. This is supported by Arya and Herry (2014) who state in their research that perceived ease of use has a positive effect on auditor performance. Furthermore, several other researchers such as: Kadir & Triwahyuni (2003), Pramanda, et.al (2016) have conducted related studies and found things in line with Delone and Mclean (2003), namely the influence of IT convenience on individual performance. Based on the conception and empirical research that has been presented, it can be seen that a high IT trust will encourage a more massive use of AIS to improve individual performance. Thus the following research hypothesis can be developed:

H4: Ease of IT increases the positive influence of the behavior of using AIS on individual performance.

3. Research Methods

This research was conducted in Denpasar City on the grounds that the Denpasar City government is promoting a smart city program in the use of information technology which also involves SMEs to develop and improve the performance of SMEs. Denpasar City is the capital city of Bali Province which is a barometer of the level of economic growth in Bali so that Denpasar City is a strategic position for the development of small and medium enterprises. So that the results of this study can be a description of SIA for SMEs in other districts in Bali Province. The population in this study were SMEs registered in E-commerce in Denpasar City. The SME actor in this case is the owner of the UKM as well as the director. The total population in this study was 816 SMEs. SMEs registered in E-commerce are used as a population because SMEs in E-commerce are SMEs assisted by the Denpasar City government who have implemented technology-based information systems in their business development, one of which is using technology-based accounting information systems.

Sampling was used by non-probability sampling method with incidental sampling technique. The method used to determine the number of samples in this study uses the Slovin formula (Sevilla, 2007), so that the minimum sample size to be used in this study is 100 SMEs in Denpasar City. The analysis technique used in analyzing the data is simple linear regression analysis and to test the regression with moderating variables using Moderated Regression Analysis.

4. Results and Discussion

Descriptive statistics in this study were tested to provide information about the characteristics of the research variables. The minimum value indicates the smallest or lowest value in a data set. The maximum value indicates the largest or highest value in a data set. The average (mean) is the most common way to measure the central value of a data distribution under study. Standard deviation is a measure that shows the standard deviation of the observed data from the average data (Ghozali, 2017).

Table 1: Descriptive Statistics

Variable	Min	Max	Mean	Std. Deviation
Behavior of Using AIS (BUAIS)	1,00	5,00	3,68	1,10
Environmental Uncertainty (EU)	1,00	5,00	3,71	0,83
IT Trust (IT)	1,00	5,00	4,01	0,70
Ease of IT (EIT)	1,00	5,00	3,60	0,65
Individual Performance (IP)	1,00	5,00	4,08	0,71

Table 2: Test Results of Moderated Regression Analysis (MRA)

Model		Unstandardized Coefficients		Standardized Coefficients	Sig.	Description
		B	Std. Error	Beta		
1	(Constant)	1,354	3,140		,668	
	Behavior of Using AIS (BUAIS)	,224	,485	,139	,006	H1 Accepted
	Environmental Uncertainty (EU)	-,110	-,344	-,129	,057	
	IT Trust (IT)	,688	,427	,681	,001	
	Ease of IT (EIT)	,193	,202	,357	,003	
	BUAIS_EU	,126	,045	,121	,008	H2 Accepted
	BUAIS_IT	,020	,054	,308	,007	H3 Accepted
	BUAIS_EIT	,002	,029	,055	,009	H4 Accepted

a. Dependent Variable: IP

4.1. Hypothesis Test

The data quality test used in this study was validity test, reliability test, normality test, multicollinearity test, and heteroscedasticity test. The results of the validity test show the Pearson correlation value of each respondent's statement is greater than 0.30. This means that all respondents' statements in the questionnaire have met the validity requirements so that they are suitable for use in research. The results of the reliability test show that all research instruments, namely the behavior of using AIS, Environmental Uncertainty, IT Trust, IT Ease, and Individual Performance have a Cronbach's Alpha coefficient greater than 0.70 so that it can be said to be reliable and worthy of being used in measuring research variables. This means that if the measurement is carried out more than once for the same symptom, the measurement will give consistent results.

The results of the normality test show that the coefficient of Asymp.Sig. (2-tailed) is 0.085 greater than the alpha value of 0.05. This shows that the variables BUAIS, EU, IT, EIT, and IP are normally distributed. The multicollinearity test results show that all independent variables in this study, namely the use of information technology, the relevance of information technology, the satisfaction of accounting information systems, the effectiveness of accounting information systems show a tolerance value greater than 0.10 and VIF less than 10. This indicates that the model regression equation has no symptom (free) multicollinearity between independent variables. While the heteroscedasticity test results show that all independent variables in this study, namely the use of information technology, the relevance of information technology, the satisfaction of accounting information systems, the effectiveness of accounting information systems show sig value. Each of 0.121; 0.537; 0.175; and 0.659 > 0.05. This means that there is no influence between the independent variables on absolute residuals, so the regression model used does not contain heteroscedasticity symptoms.

To reveal the effect of the independent and moderating variables using the MRA technique, the results of the analysis can be seen in Table 2.

The results of the partial test for the effect of the behavior of using AIS (BUAIS) on individual performance show a p-value of 0.006 which is smaller than alpha 0.05 and a constant value of 0.224, which means that PER has a positive and significant effect on IP. These results fail to reject the H1 hypothesis which states that the behavior of using AIS (BUAIS) has a positive effect on individual performance (KID).

Based on Table 2, the results of testing the effect of environmental uncertainty on individual performance obtained the sig value. 0.057 which is greater than alpha 0.05 and a constant value of -0.110, which means that environmental uncertainty has a negative but not significant

effect on individual performance. Or in other words, perceived environmental uncertainty will reduce individual performance but not significantly.

Table 2 states that the partial effect of IT Trust on individual performance shows the sig value. 0.001 with a beta coefficient of 0.688, which means that IT trust has a positive and significant effect on individual performance. Or in other words, the more individuals get confident in IT, the more number of individuals will use IT, which in turn will be able to support the quantity and quality of performance. This finding is in line with the results of research conducted by Jogyanto (2007), Goodhue (1995), Irwansyah (2003), Maria & Sari (2009), and Endang (2013).

Based on Table 2 the results of the test IT trust (IT) on individual performance (IP) show the sig value of 0.009 with a beta coefficient of 0.002, which means that the benefits of IT have a positive and significant effect on individual performance. Or in other words, the ease of IT becomes more enthusiastic and IT intent is used in completing tasks or jobs so that it will increase the quantity and quality of individual performance.

Based on Table 2, the results of the environmental uncertainty capability test (EU) are moderated on the influence of the behavior of using SIA (BUAIS) on individual performance (IP), the sig value is obtained. 0.008 with a beta coefficient of 0.12, which means that environmental uncertainty has a positive and significant effect on the positive influence of the behavior of using SIA on individual performance. Or in other words, in a situation of high environmental uncertainty, it will encourage the use of a more massive AIS so that it will accelerate the quality of individual performance. These results fail to reject the H2 hypothesis which states that environmental uncertainty increases the positive effect of SIA use behavior on individual performance.

Based on Table 2, the results of the IT trust are moderated on the influence of the behavior of using SIA (PER) on individual performance (IP), the sig value is obtained of 0.007 with a beta coefficient value of 0.020, which means that IT trust has a positive and significant effect on the positive influence of the behavior of using SIA on individual performance. These results fail to reject the hypothesis H3 which states that IT trust increases the positive influence of the behavior of using SIA on individual performance.

Based on Table 2, the results of the IT trust (IT) are moderated on the influence of the behavior of using AIS (PER) on individual performance (IP), the sig value is obtained of 0.009 with a beta coefficient value of 0.002, which means IT convenience has a positive and significant effect on the positive influence of the behavior of using SIA on individual performance. These results fail to reject the hypothesis H4 which states that IT convenience increases the positive influence of SIA usage behavior on individual performance.

4.2. The Behavior of Using SIA Has a Positive Effect on Individual Performance

The results of the partial test for the effect of the behavior of using AIS (BUAIS) on individual performance show a p-value of 0.006 which is smaller than alpha 0.05 and a constant value of 0.224, which means that BUAIS has a positive and significant effect on IP. These results fail to reject the H1 hypothesis which states that the behavior of using AIS (BAUIS) has a positive effect on individual performance (IP).

As previously explained, the use of AIS has a positive effect on managerial performance. Or in other words, the increasing usage behavior towards AIS, the more individual performance will be. This is very possible because by using SIA massively the work will be faster, more accurate, reduce repetition due to clerical errors, and of course the information is also more varied. The results of this research are consistent with the findings of research conducted by Wang and Liao (2008), Oswari et al. (2008), Petter and Mclean (2009), and Wang and Huynh (2013). Likewise, research conducted by (Dewi, Yuniarta and Wikrama, 2017) which shows that the use of accounting information systems does not have a positive and significant effect on organizational performance.

4.3. Environmental Uncertainty Reinforces the Positive Influence of Behavior Using AIS on Perceived Organizational Performance

The test results of the effect of environmental uncertainty (UE) on individual performance (IP), based on Table 2, obtained the sig value. 0.057 which is greater than alpha 0.05 and a constant value of -0.110, which means that environmental uncertainty has a negative but not significant effect on individual performance. Or in other words, perceived environmental uncertainty will reduce individual performance but not significantly. These results fail to reject the H2 hypothesis which states that environmental uncertainty increases the positive effect of SIA use behavior on individual performance.

The test results reveal that environmental uncertainty strengthens the positive effect of using AIS on individual performance. This means that AIS users will increasingly use SIA in a situation of increasing environmental uncertainty in order to improve their individual performance. The results of this study supports the research of Wang and Huynh (2013) and Harash (2015) which show that environmental uncertainty is able to moderate the relationship between the use of accounting information systems on company performance. However, it is different from the research results of Poniman (2010) which show that environmental uncertainty does not moderate the effect of the behavior of using accounting information systems on performance.

Further analysis, based on the previous description, it can be seen that environmental uncertainty partially has a negative but insignificant effect on individual performance, but the results of the interaction test show that environmental uncertainty has a positive and significant effect on the positive influence of the behavior of using AIS on individual performance. So that the environmental uncertainty variable based on the classification of the moderating variable types described is a pure moderating variable.

4.4. IT Trust Strengthens the Influence of the Behavior of Using AIS on Individual Performance

The results of the partial effect of IT trust (IT) on individual performance (IP), as presented in Table 2, show the sig value of 0.001 with a beta coefficient of 0.688, which means that IT trust has a positive and significant effect on individual performance. Or in other words, the more confidence in IT, then more number of individuals will use IT, which in turn will be able to support the quantity and quality of their performance. These findings are consistent with the results of research conducted by Jogiyanto (2007), Goodhue (1995), Irwansyah (2003), Maria and Sari (2009). These results fail to reject the hypothesis H3 which states that IT trust increases the positive effect of SIA usage behavior on individual performance.

The test results show that IT trust increases the positive influence of the behavior of using SIA on individual performance. Or in other words, the more users trust in IT, the more massive use of AIS will be, their work will be completed more quickly, accurately, and with more varied information, thus increasing their individual performance. Further analysis based on the previous description revealed that IT trust partially has a positive and significant effect on individual performance and the results of the interaction test show that IT trust has a positive and significant effect on the positive influence of the behavior of using AIS on individual performance. Thus, the IT trust variable based on the classification of the moderating variable is a quasi-moderating variable.

4.5. Ease of IT Strengthens the Influence of The Behavior of Using AIS on Individual Performance

The results of the IT trust (IT) on individual performance (IP), as presented in Table 2, show the sig. of 0.009 with a beta coefficient of 0.002, which means that the IT benefits have a positive and significant effect on individual performance. Or in other words, the ease of IT becomes more enthusiastic and IT intents are used in completing tasks or jobs so that it will increase the quantity and quality of individual performances.

These results fail to reject the hypothesis H4 which states that the convenience of IT increases the positive influence of the behavior of using SIA on individual performance.

The test results show that the convenience of IT increases the positive influence of the behavior of using SIA on individual performance. Or in other words, the more users trust in IT, the more they will have no qualms about using it, always willing to voluntarily upgrade their IT knowledge and mastery so that in turn, the more massive use of AIS will certainly improve their individual performance. Further analysis can be seen that based on the previous description, it is revealed that the use of IT partially has a positive and significant effect on individual performance and the results of the interaction test show that the use of IT has a positive and significant effect on the positive influence of the behavior of using SIA on individual performance. Thus, the IT benefit variable is based on the classification of the moderating variable, which is the quasi-moderating variable.

5. Conclusion

Based on the discussion that has been done beforehand, it can be concluded that the behavior of using AIS which is increasingly intensive increases individual performance and the perceived environmental uncertainty stimulates the use of AIS more intensively and massively so as to encourage individual performance improvement. Meanwhile, the higher IT trust, the more it eliminates resistance to the use of AIS and at the same time stimulates a more progressive SIA usage behavior so that it will improve individual performance and the ease of IT that is increasingly felt by individuals will motivate them to behave positively in using AIS, the higher the frequency of using SIA so that it will increase individual performance.

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