

# THE EFFECT OF EFFECTIVENESS OF IMPLEMENTATION, UTILIZATION, ACCOUNTING INFORMATION SYSTEM TASK FITNESS ON EMPLOYEE PERFORMANCE AT FOUR SEASONS RESORT BALI

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**Abstract:** Accounting Information System (AIS) is a system used by every company to handle various company activities such as company operations every day in order to obtain information about the company, not only in the company but also in hotels that use accounting information systems. Improving a reliable information system requires the support of Human Resources, especially the effectiveness of the implementation, utilization, and suitability of the assigned tasks. The existence of good human resources will improve the performance of employees at the company or hotel. This study examines primary data from 205 respondents who work and often use accounting information systems at the Four Seasons Resort Bali. Descriptive statistical analysis, classical assumption analysis, multiple linear regression analysis, and SPSS 25 hypothesis testing were used to test the research variables. The results showed that the effectiveness of the application of information systems has a positive and significant effect on employee performance. Then, the use of information systems proves a positive and significant influence on employee performance. Likewise with the suitability of AIS tasks that have a positive and significant effect on employee performance. Furthermore, the results show that the effectiveness of the implementation, utilization, and suitability of AIS tasks in general has a positive and significant effect on employee performance simultaneously.

Keywords: Effectiveness of Implementation, Utilization, Suitability of Tasks, Employee Performance

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## Introduction

Indonesia's business competition is fierce, so many managers are looking for tactics or strategies to help their organizations grow. One way for companies to develop well is to collaborate between workers and existing technology. Technology can be a source of data and data management needed in the company and can make it easier for information users to do their work. In addition, use of technology can facilitate the management of a company to take and decide a policy, such as technology in accounting information systems (AIS). Currently, many hotels also implement AIS, so AIS does not only apply within the company. Accounting systems are often used in hotels for various tasks, including processing cash or credit payments, managing check-in and check-out procedures for guests, ordering food for hotel restaurants, and ordering supplies to be used as raw materials, etc. There are many things that affect the accounting information system, namely in the form of skills, possessed by each individual, motivation from the company and the placement of employees on the AIS and the place of each section or department of the AIS. In order for the running system to function according to the design and structure, the improvement of a sophisticated information system certainly requires qualified human resources. The use, application, and suitability of the tasks assigned to the accounting information system cannot be separated from the success of its development.

According to Beny (2016), effectiveness is a bond or network between the final AIS results and plans regarding policies or decisions regarding the final AIS results and accounting policies of each

organization. Meanwhile, according to Mardiasmo (2018), effectiveness is a measure of the success of an effort to achieve its vision and mission. As a result, company effectiveness plays an important role in assessing current AIS standards. It is hoped that this effectiveness can improve employee performance. So, the success or failure experienced by the company in achieving its goals is highly dependent on the performance of employees. Many things support the creation of good employee performance such as employee understanding, employee capabilities in each section or department, minimal errors in carrying out operational activities and facilities that support employee performance. Errors still exist in Four Seasons Resort Bali when performing data operations such as the program being slow applied and an error occurs in inputting data which will reduce employees performance.

Ernawati (2019) found that effectiveness on employee performance has a positive effect, while Urna (2015) effectiveness and quality of AIS has no impact on individual performance. Research conducted by Agung (2016) found that it is advantageous to use accounting information systems for individual performance. Therefore, with the description and problems above, the authors are very interested or interested in the study of the "Effect of Application Effectiveness, Utilization, Suitability of AIS Tasks on Employee Performance at Four Seasons Resort Bali".

From this research, the thing to be achieved is to determine the effect of the effectiveness of the application of AIS on employee performance at Four Seasons Resort Bali, to understand the effect of using AIS on employee performance at Four Seasons Resort Bali, to find the effect of suitability of AIS tasks on performance. employees at Four Seasons Resort Bali as well as to determine the effect of the application, utilization, suitability of AIS tasks simultaneously or simultaneously on employee performance at Four Seasons Resort Bali.

## Method

The method used is quantitative research, the data used is primary data. The location of this research was conducted at the Four Seasons Resort Bali which is located at the address Jl. Bukit Permai Jimbaran, South Kuta District, Badung Regency for 6 months January to July 2022. The population used is all employees of all departments that use AIS and totaling 205 people such as *Accounting, Front Office, Food and Beverage, House Keeping, Sales and Marketing, Human Resort, SPA, Reservations*. The sample used only selected 5 divisions that use the most accounting information systems such as the *accounting department, front office, food and beverage, reservations, SPA*. The research variables and definitions used are independent variables such as the effectiveness of implementation, utilization of AIS task suitability and the dependent variable is employee performance. To assess the accuracy of the data, the instrument validity test and instrument reliability test were carried out. The minimum requirement for a questionnaire to meet validity is if a question item  $r$  positive is greater than  $r$  table. While the reliability test is said to be valid if the CA coefficient is greater than 0.6. In this case the use of data analysis used is the analysis of quantitative descriptive data by identifying the average value of all independent variables and dependent variables, the classical assumption analysis used is the normality test where this test serves to test the normality of the data, multicollinearity test, test heteroscedasticity, multiple linear analysis test and hypothesis testing such as partial regression test, simultaneous significant test and coefficient of determination test.

## Result and Discussion

This study uses quantitative methods using questionnaires to collect data at the Four Seasons Resort Bali. In that case, there are some research results such as the personality of the respondents, namely

• **Respondent Personality**

**Tabel 1. Responden Personality**

No	Informations	Total	Percentage
1	Male	54	67%
	Female	27	33%
	Total	81	100%
2	Age		
	25 -30 Years	28	35%
	31-40 Years	44	54%
	41-50 Years	9	11%
	Total	81	100%
3	Departement Name		
	F&B	41	44%
	Accounting	15	19%
	Reservations	8	16%
	Front Office	12	15%
	SPA	5	6%
	Total	81	100%

Source : Data Process , 2022

Based on tabel 1 the gender-specific characteristics of the most respondents in this study were 67 percent were male and 33 percent were female. The age range for using accounting information systems is 31 to 40 years old. Where that age is a productive age practicing AIS. Respondents who use AIS the most are in the FB department. Based on the research results, the majority of employees' educational backgrounds who use accounting information systems are D3

• **Instrument Testing**

Based on testing the instrument method used is a validity and reliability test which is used to adjust the facts in the field with the actual data whether the data is valid or not

• **Classic assumption test**

This Classical Assumption Test is used to calculate several absolute terms and conditions which calculate whether the data runs normally, free from symptoms of heteroscedasticity, multicollinearity. So that it can be considered later

• **Research Hypothesis Test**

**Tabel 2. Partial Statistic Test**

Model	Unstandardized Coefisients		Standardize Coefficient	t	sig
	B	Std. Error	Beta		
(Constant	0,169	0,210		0,808	0,422
Application AIS	0,81	0,33	0,410	2,42	0,16
Utilizations AIS	6,82	0,77	67,69	8,846	0, 00
Task Suitability AIS	0,183	0, 071	7,199	2,581	0,12

Source : Data Process IBM SPSS 25 , 2022

Based on tabel 2 the results of testing the effect of the effectiveness variable using of AIS show that the sig value of 0.05 ( $\alpha$ ), or 0.016, is appropriate. Therefore, the efficiency of the application of data systems in the form of AIS has a positive and substantial effect on employee performance. So it can be said that H0 is rejected or Ha is accepted. The results of testing the effect of variables on the use of accounting information systems show that the value of Sig. 0.05 ( $\alpha$ ), or 0.000, is obtained. Therefore, the use of accounting information systems has a beneficial and significant impact on employee performance. Therefore, it can be said that Ha is accepted or H0 is rejected. The results of testing the influence of variables in accordance with the use of AIS . indicates that the sign value is 0.05 ( $\alpha$ ), or 0.012. So that the use of AIS that have a positive impact on employee performance. So it can be said that H0 is rejected or Ha is in remission.

**Tabel 3. Simultaneous Statistic Test**

No	Model	Sum Of Squares	Df	Mean Square	F	Sig.
1.	Regression	10,988	3	3,663	89,534	0,000b
	Residual	3,150	77	0,41		
	Total	14,138				

Source : Data Process IBM SPSS 25 , 2022

Based on tabel 3 the things that have been investigated , it shows that the third hypothesis is supported by the simultaneous significance of the variables of the effectiveness of AIS development, use of AIS , and task compliance. Therefore, it is possible to state that Ha is correct. Therefore, the model can be considered worthy of testing and proving the results of the hypothesis can be continued.

**Tabel 4. Coefficient of Determination Test**

Model	R	R Square	Adjusted R Square	Std. Error Of The Estimate
1	0,882	0,777	0,769	0,20226

Source : Data Process IBM SPSS 25 , 2022

Based on tabel 4 the results of the study show that R2 in Table 4.8 shows the magnitude of R2 is 0.777. This means that 77.7% of the variation in employee performance variables can be explained by variations in the effectiveness of the application of AIS , utilization of AIS , and task suitability. Meanwhile, the remaining 22.3% (100% - 77.7%) can be explained by other factors outside the research model.

**• Effect of Effectiveness of AIS Implementation on Employee Performance**

Therefore, it is acceptable to accept the first hypothesis or H1 which states that there is a positive influence on the variable of the application of accounting information systems on employee performance

**• The Effect of Utilization of AIS on Employee Performance**

As a result, the second hypothesis or H2 can be accepted, which states that the variable of account information system utilization has a positive impact on employee performance.

**• The Effect of Task Conformity on Employee Performance**

Therefore, it can be said that Ha is accepted or H0 is rejected. Consequently, the third hypothesis, or H3, which asserts that the task suitability variable has a favorable impact on employee performance, is acceptable.

**• Effect of Effectiveness of Implementation, Utilization, Suitability of AIS Tasks on Employee Performance**

As a result, H<sub>a</sub> was recognized. As a result, the model is considered feasible to be tested, and the proof can be continued. Thus, the fourth hypothesis, or H<sub>4</sub>, which states that the suitability, application, and use of accounting systems affect employee performance is acceptable.

## Conclusion

Effectiveness of Information System Implementation is getting better. The application of AIS at Four Seasons Resort Bali such as posting data and processing data will result in excellent employee performance. In addition, Four Seasons Resort Bali is very good at utilizing AIS to help complete daily activities or tasks at Four Seasons Resort Bali. The provision of appropriate tasks, the speed of task completion will improve the performance of employees of Four Seasons Resort Bali and Four Seasons Resort Bali are able to implement, utilize AIS and the suitability of tasks will improve individual performance.

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