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The Effect of the Effectiveness of the use of Financial Information Systems, Task Suitability, and Computer User Expertise on Employee Performance

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A B S T R A C T

This study examines the effect of the effectiveness of financial information systems, task suitability, and computer user expertise on the performance of employees of Universitas Terbuka. The sample of this study was 51 respondents selected by purposive sampling. Primary data were obtained from questionnaires and interviews and then analysed with multiple correlation and regression tools using the SPSS application. The results of the F-test analysis show that the three variables have a positive and significant effect on employee performance. The t-test results also show that the variable effectiveness of using financial information systems has a positive and significant influence on employee performance, while the variable of task suitability and expertise of computer users does not have a significant effect.

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INTRODUCTION

The rapid advancement and development of technology in the era of globalisation, accompanied by the evolution of technology-based information systems, have significantly impacted the implementation of accounting information systems within an organisation. Various parties can utilise information systems to achieve a competitive advantage for a company through the speed, flexibility, integration, and accuracy of the generated information (Ratnaningsih in Astuti and Dharmadiaksa, 2014). Astuti and Dharmadiaksa (2014) state that information systems are a concept used as the fundamental criteria for evaluating the systems and the quality of the generated information. In this context, a system is a set of interdependent components working together to achieve established objectives. To avoid system failures, it is essential to identify the factors that influence the effectiveness or success of implementing an information system.

The individual performance of a system can be measured by considering the various factors that affect its success (Infante-Moro et al., 2022). An employee's goal is to perform well in a certain period while simultaneously meeting the company's goals and objectives. This is done through the development of a set of expectations and the execution of tasks that are based on the agreed-upon criteria and performance standards. Employees' technological tasks are also considered to determine their performance level (Manalu & Yadnyana, 2021).

THEORETICAL REVIEW

Employee performance in carrying out their functions is related to job satisfaction and the level of compensation influenced by individual skills, abilities, and traits. Personal traits also impact the current evolving information technology along with the development of information technology. Issues often arise when the technology applied in the information system is not suitable or not maximally utilised by system users, resulting in the information system implementation providing limited or no benefits at all (Astuti & Dharmadiaksa, 2014). Furthermore, Sutra (2020) suggests that task fit can influence employee performance. There is a need for tasks to be aligned with the capabilities of each individual and with increasingly advanced information technology.

An Information system and technology can positively impact individual performance if used appropriately and aligned with the tasks they support. Factors affecting employee performance effectiveness include task alignment with employee performance, and performance achievement is also related to the compatibility between the implemented information system and the tasks, needs, and abilities of individuals within the organisation. The employees' confidence in their ability to carry out their duties indicates their trust in managing the organisation (Viardhillah & Rini, 2023). This aligns with the views expressed by Ni Made Marlita Puji Astuti and Ida Bagus Dharmadiaksa (2014). Task-technology fit is the degree to which technology assists individuals in performing their tasks. Research by Widiantari and Widhiyani (2019) indicates that task alignment positively influences employee performance.

Therefore, when tasks align more with an individual's capabilities and the technology, individual performance will improve significantly.

Most information system users will only use developed information systems, such as operators and managers (end users). Users typically focus on their work even if they know about computers. User skills in computer technology must be continuously developed. Increasing user expertise in using computers will aid in the performance process towards achieving company goals and objectives. User computer skills refer to the computer application proficiency of users (Indriantoro, 2000 in Pratama and Suardikha, 2013).

The objectives of this research are to determine the impact of the effectiveness of using financial information systems on employee performance, to assess the influence of task alignment on employee performance, and to examine the influence of computer user skills on employee performance.

METHODOLOGY

The population of this research consists of employees or staff members who use the financial information system units distributed across UT Central and UT Regional Offices. The sampling method employed in this study is purposive sampling, a sampling technique based on specific criteria.

The data type used in this research is quantitative, which means numbers or numerical data (Sugiyono, 2012). Subsequently, this data is analysed and processed into statistical analyses. The data source for this study is primary data. Primary data is research data obtained directly from the source. In this research, primary data includes responses from respondents collected through the distribution of questionnaires via email.

The collected data is analysed using correlation and regression analysis with the assistance of the SPSS program. The analysis results will include descriptive statistics, data quality tests, classical assumption tests, regression analysis, path analysis, and hypothesis testing.

In Table 1, we present summaries of past research that allow for a deeper understanding of how financial information systems affect performance.

Table 1 Previous Research

No	Researcher Name	Research Title	Variable	Research Results
1	Martini, N.P.R. (2020)	Factors Affecting the Application of Accounting Information Systems on Employee Performance in Denpasar City Village Credit Institutions	The effectiveness of accounting information systems, suitability of duties, Employee Performance	The effectiveness and suitability of tasks have a positive influence on employee performance.
2	Udayana, D. S. & Juliarsa, G.	Effectiveness of Accounting	Effectiveness of Implementing	The effectiveness of applying accounting

	(2022)	Information Systems, Task Conformity, and Utilization of Information Technology on Employee Performance	Accounting Information Systems; Suitability of Duties; Utilization of Information Technology; Employee Performance.	information systems, task suitability, and information technology has a significant positive effect on employee performance.
3	Made, Ni Anjani, Fikiyaya (2019)	The Effect of the Effectiveness of SIA Implementation, IT Utilization, Task Suitability, and Computer User Expertise on Employee Performance	SIA, computer user skills, employee performance	The effectiveness of the application of accounting information systems, the use of technology, and the suitability of tasks and skills of computer users positively influence employee performance.

RESULTS

Primary data for this study was collected by distributing 60 questionnaires to respondents, including Deans, Vice Deans, heads of UT Regional Offices, Subdivision Heads, treasurers, and financial department staff members who use the financial information system application. Questionnaires were distributed directly to respondents at UT Central, Ambon, Makassar, and Denpasar locations.

The total number of questionnaires returned from the research locations was 53 copies, and the number of questionnaires with usable data was 51. The researcher categorised respondents based on gender, age, and the type of utilisation of the financial information system application in their work.

The total number of respondents used for data processing in this study was 51 individuals. However, a general overview of respondent profiles can be seen in Table 2 below.

Tabel 2. Respoden Profile

		Frequency	Percent	Valid Percent
Valid	M	27	53	53
	W	24	47	47
	Total	51	100	100

From the gender table, it can be seen that most financial information system users are men, with 27 people or 53%, and women, with 24 people or 47%.

Table 3. Age

		Frequency	Percent	Valid Percent
Valid	<20 yo	-	-	-
	21-29 yo	7	14	14
	31-39 yo	12	24	24
	40-49 yo	13	25	25
	> 49 yo	19	37	37
	Total	51	100	100

From the data presented in Table 3, of the five types of respondents' age choices, most respondents are over 49 years old, as many as 19 people (37%).

Based on the data analysis method described in the research methods section, the first test carried out in this study is a data quality test. Data quality tests include validity tests and reliability tests.

Reliability Test

Testing the reliability of research instruments for each variable shows that the results of the research instruments used are reliable because the value of Cronbach Alpha is more significant than 0.60 (Nunally, 1967 in Ghozali, 2006). The reliability of each variable can be seen in Table 4.

Table 4. Reliability Test Results

No	Variable	Value Cronbach Alpha	Information
1	Effectiveness	0,684	Reliable
2	Suitability	0,709	Reliable
3	Expertise	0,752	Reliable
4	Performance	0,656	Reliable

Table 4 shows that the Cronbach Alpha value of each instrument used in this study is > 0.60, meaning that the instruments in this study are reliable or reliable.

Classical Assumption Test

Statistical testing by regression analysis can be carried out considering the absence of violations of classical assumption tests. These classic assumptions include:

The multicollinearity test aims to test whether, in the regression model, there is a correlation between independent variables. A good regression model does not correlate with independent variables. To detect the presence or absence of multicollinearity in the regression model, we need to look at the tolerance value and Variance Inflation Factor (VIF). If the tolerance value > 10% and the VIF value < 10, it can be concluded that there is no multicollinearity between independent variables in the regression model. The calculation results are in Table 5.

Table 5. Multicollinearity Test Results

Model		Employee Performance	
		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Effectiveness	0.664	1.505
	Suitability	0.554	1.805
	Expertise	0,630	1.588

The table above shows that each independent variable has a tolerance value of > 0.1 and a VIF value of < 10. So, it can be concluded that there is no multicollinearity between independent variables in this regression model.

Multiple Linear Regression Test

Multiple linear regression tests are used to detect the presence or absence of the influence of the independent variable on the dependent variable. The impact of the independent variables on the dependent variables can be calculated through a multiple regression equation.

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Table 6. Multiple Linear Regression Test

Model		Unstandardized Coefficients	
		B	Std. Error
	(Constant)	16.369	4.006
	Effectiveness	-.031	.122
	Suitability	.048	.124
	Expertise	.109	.151

a. Dependent Variable: Employee Performance

From the table above, the regression equation 1 can be obtained as follows: Y = 16.369 - 0.031 X1 + 0.048 X2 + 0.109 X3. The regression equation has the following meaning: The constant value (α) is 16.369, with a positive sign stating that if the variables effectiveness, suitability, and expertise are considered stable, then the value of Y is 16.369. The value of the regression coefficient of the effectiveness variable (X1) of -0.031 with a negative sign states that if the level of effectiveness increases by one unit, assuming the other independent variable is constant, it will decrease by 0.031.

The value of the regression coefficient of the suitability variable (X2) of 0.048 with a positive sign states that if the level of suitability increases by one unit, assuming the other independent variables are constant, then employee performance will increase by 0.048. The value of the regression coefficient of the expertise variable (X3) of 0.109 with a positive sign states that if the level of expertise increases by one unit, assuming the other independent variables are constant, then employee performance will increase by 0.109.

The Coefficient of Determination (R Square) aims to measure how much the percentage of influence of the independent variable on the dependent

variable in percent units in a research regression model. The results of the coefficient of determination test in this study are as follows:

Table 7. Coefficient of Determination (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.165a	.027	-.0.35	2.083

a. Predictors: (Constant), Effectiveness, Suitability, Expertise
b. Dependent Variable: Employee performance

Based on the table of coefficient of determination above, it shows that the R square value obtained is 0.027 or equal to 2.7%. This number means that the variables EF (X1), KS (X2), and KH (X3) simultaneously (together) affect the stock price variable (Y) by 2.7%. At the same time, the rest (100% - 2.7% = 97.3%) are influenced by other variables outside this regression equation or not studied.

Simultaneous Testing (Test F)

The F test determines the effect of the independent variable on the dependent variable in a study conducted simultaneously or together. In F test, this study will use a significance value of 5% or 0.05 with the following criteria:

If P value (Sig) > α, then Ho is accepted. This means that independent variables have no significant influence on employee performance.

If P value (Sig) ≤ α, then Ho is rejected. This means that there is a significant influence of independent variables on employee performance.

Table 8. Simultaneous Significance Test Results (Statistical F-Test)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	29.257	3	9.752	5.498	.003[b]
	Residual	83.371	7	1.774		
	Total	112.627	50			

a. Dependent Variable: Employee performance
b. Predictors: (Constant), Effectiveness, Suitability, Expertise

Table 8 shows that the significance value is 0.003, which is more significant than 0.05. So, effectiveness, suitability, and expertise simultaneously affect employee performance.

Partial Test (t-Test)

To determine employee performance using financial information systems, partial testing using t-test testing is used. In conducting a t or partial test, decision-making can be done by looking at the value of Sig. This study uses a significance value of 5% or 0.05 with the following criteria:

If P value (Sig) > Ho is accepted. This means that independent variables have no significant influence on employee performance.

If P value (Sig) ≤ Ho is rejected. This means that there is a significant influence of independent variables on employee performance.

Table 9. T Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.597	3.206		2.370	.022
	Effectiveness	.252	.116	.348	2.171	.035
	Suitability	.158	.117	.225	1.352	.183
	Expertise	.014	.155	.017	.092	.927

a. Dependent Variable: Employee performance

The results of testing the effect of effectiveness on employee performance in using financial information systems can be calculated as a t-value with a significance level of 0.035. When viewed from a significant value of less than 0.05, it can be concluded that the effectiveness variable affects employee performance.

The results of testing the effect of suitability on employee performance obtained a calculated t-value with a significance level of 0.183. This value is more significant than 0.05, so it can be concluded that the conformity variable does not affect employee performance.

The results of testing the effect of expertise on employee performance obtained a calculated t-value with a significance level of 0.927. So, it can be concluded that the skill variable does not affect employee performance.

DISCUSSION

The study's primary research question is whether the effectiveness, suitability, and expertise of financial information systems affect employee performance. The results showed that only effectiveness significantly and positively affected employee performance, while suitability and expertise set had no effect. These results indicate that employees can meet their needs and expectations through financial information systems, which provide the tools and resources to make well-informed decisions. This aligns with prior studies demonstrating a favourable relationship between system effectiveness and individual performance (Manalu & Yadnyana, 2021; Purnamasari et al., 2023).

The findings of this study suggest that the effectiveness of financial information systems can affect employee performance. It also recommends that managers and developers focus on improving system capabilities to improve user performance efficiency.

The study also found that financial information system expertise and suitability did not affect employee performance. These results suggest that the fit between tasks and systems and the skill level of users are important factors that can improve performance. The discrepancy between the results and findings is believed to be due to a lack of reliable data or a failure of the measurement to consider other factors that could affect user performance. For example, user motivation, satisfaction, and attitude can significantly impact performance more than expertise or system fit. The results of this study are not in line with previous research; namely, expertise in the use of accounting information system technology affected positively is not significant, and task suitability has a positive and significant effect on employee performance (Fajriah et al., 2021; Martini, N.P.R., 2020).

The study also found that the expertise and suitability of financial information systems did not affect the employees' performance. This contradicts previous literature suggesting that the fit between the task and the system and the users' skill level are important factors that can improve performance. The discrepancy between the results and the findings is believed to be due to the lack of reliable data or the measurement's failure to consider other factors that can affect users' performance. For instance, the users' motivation, satisfaction, and attitude could significantly impact their performance more than their expertise or task suitability.

CONCLUSIONS AND RECOMMENDATIONS

This study examines the influence of the use of Financial Information Systems. So, the following conclusions are drawn:

Based on empirical evidence with existing t-tests, effectiveness variables affect employee performance. However, the t-test also shows that the variables of suitability and expertise in information systems do not significantly affect employee performance. Based on empirical evidence with the F test or simultaneously, it is known that there is a positive and significant influence between the variables of effectiveness, suitability, and expertise on employee performance in using financial information systems.

The results of this study contribute to the Universitas Terbuka in carrying out activities related to employee performance in the use of financial information systems so that the use of this system can be improved. The results of this study are expected to contribute to the development of literature in the field of public sector accounting, especially the use of financial information system applications.

FURTHER STUDY

This research has broad implications in the future and is expected to be helpful as a consideration in the field of public sector accounting in improving performance.

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