INFORMATION TECHNOLOGY AND EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS ON EMPLOYEE PERFORMANCE IN THE MINISTRY OF TRADE

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ABSTRACT

This study aims to examine the use of information technology and the effectiveness of accounting information systems on employee performance. The object of this research is the Ministry of Trade of the Republic of Indonesia. The population in this study was 50 employees in 3 units of the ministry of trade, namely the General Bureau unit, the Directorate of Export and Import Facilitation units and the Directorate of Agricultural and Forestry Product Exports. The sample of this research is 3 units in the Ministry of Trade. The sampling technique used in the study was purposive sampling method. The results of this study indicate that (1) the use of information technology has an effect on employee performance, (2) the effectiveness of accounting information systems has no effect on employee performance.

Keywords: Information Technology, Effectiveness, Accounting Information Systems, Employee Performance.

INTRODUCTION

The development of information systems can have a significant influence on organizational management and have an impact on employee performance. With information systems can provide better and accurate information so that it helps in decision making.

According to Swastika (2016) information technology/information systems can provide convenience for employees in processing data. Accounting information systems can benefit organizations by providing accurate information so that information system activities can be carried out effectively and efficiently. According to Romney (2015), a well-designed accounting information system can provide benefits by: (1) Improving quality and reducing costs to produce products or services; (2) Improve efficiency; (3) improve decision making; (4) knowledge sharing. A government agency, especially in Indonesia, uses information systems to facilitate each employee's work. Information systems used in an agency are various types, such as web-based applications. Web-based applications as one of them are the Online Monitoring System of the State Treasury and Budget System or commonly called (OM SPAN). OM SPAN application is an application that is owned by the Ministry of Finance of the Republic of Indonesia and is used by almost all ministries in Indonesia, one of which is the Ministry of Trade of the Republic of Indonesia. The OM SPAN application is useful in finding SPM (Payment Order) information and obtaining the SP2D (Fund Disbursement Order) number which is used to disburse budget funds through banks. In using the OM SPAN application, employees can easily search for existing budget report data in an agency that can be disbursed. So to get a report with good results the Ministry of Trade uses the OM SPAN application to provide accounting information

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Ranatarisza (2016) explains that the effectiveness of accounting information systems affects the success of employee performance. Important factors that can affect the effectiveness of accounting information systems are expected to provide good results and show the success of the system in carrying out its functions. Head of the Regional Civil Service Agency (BKD) Sukoharjo explained that the shortage of civil servants (PNS) in understanding and using computer-based financial administration information technology due to obstruction of civil servants (PNS) using computer-based financial administration information technology that resulted in the quality of financial statements not quality. The Minister of Finance (2016) stated that disruption in the application of treasury occurred because of disruption to the server. This server problem makes employees unable to work on reports in a timely manner. But there are also employees who actually take advantage of the disruption of this application to carry out activities outside of work. This makes the employee's performance ineffective in making a job or a financial statement. The State Treasury Service Office or what we commonly call KPPN (2018) states that om span applications cannot yet be used properly because adequate facilities and infrastructure are needed and qualified human resources (employees) as well as systems and procedures are active. From the background and phenomena used and the results of previous studies, this research focuses on the use of information technology on the performance of employees in the Ministry of Trade of the Republic of Indonesia.

THEORETICAL FRAMEWORK

The Effect of Information Technology on Employee performance

Ardana (2016) states basically that technology is part of the information system itself. Information technology is more easily understood by employees as information processing based on computer technology. And employees can take advantage of communication systems and networks in using information technology.

H₁: *Information technology provides benefits to employee performance.*

Effectiveness of Accounting Information Systems on Employee Performance

Ardana (2016) states a set of power, such as people and equipment designed to convert financial data into information that is useful for employees. Accounting information systems with advantages that have information, communication and computer technology can make it easier for employees to work on diverse information not just financial statements but also other accounting reports.

H₂: *The effectiveness of accounting information systems is beneficial to employee performance.*

According to Nofriansyah (2018) research, the effectiveness of applying accounting information systems, the utilization and suitability of tasks with information technology has a positive and significant effect on employee performance in savings and loan cooperatives. The existence of technology-based tasks will encourage employees to be able to utilize the technology provided in facilitating work. If cooperatives are able to implement accounting information systems and utilize accounting information technology effectively, they will be able

to produce information that can be received in a timely and accurate manner which in turn increases employee performance efficiency.

According to the research of Kasemin (2015) states that the effectiveness of accounting information systems has a positive effect on individual performance, the use of information technology has a positive effect on individual performance, job satisfaction does not moderate the effect of the effectiveness of accounting information systems on individual performance, satisfaction work does not moderate the effect of the use of information technology on individual performance. According to Mahatmyo (2014), the effectiveness of accounting information systems and the technical ability of accounting information system users has a positive effect on individual performance in savings and loan cooperatives. This shows that the higher the effectiveness of accounting information systems, the use of information technology and the technical capabilities of users of accounting information systems, the higher the performance of individuals.

According to research by Mahatmyo (2014), the effectiveness of accounting information technology has a positive and significant influence on individual performance. However, organizational culture is not able to moderate the effect of the effectiveness of accounting information system technology on individual performance in the Klungkung district office. The influence of organizational culture on the relationship between the effectiveness of accounting information system technology on individual performance can be said. According to Mahatmyo (2014) stated that the effectiveness of accounting information systems and ease of use of the system have a positive and significant effect on employee performance. But the ease of use of the system cannot increase the effect between the effectiveness of accounting information systems and employee performance. According to research Mulyani (2018) stated that the sophistication of information technology, management participation and technical ability of users of accounting information systems have a positive effect on individual performance. According to Mulyani (2018) stated that the effectiveness of accounting information systems, and the use of information technology had a positive and significant effect on individual performance. Simultaneously both accounting information systems and the use of information technology significantly influence individual performance.

RESEARCH METHODOLOGY

Research Design

The design in this study uses causal research that is a causal relationship. The main purpose of this causal research is to obtain evidence of a causal relationship, so that it can be known which variables are affecting and which variables are affected, namely to test hypotheses about the effect of one or several variables on other variables. This study aims to examine the effect of independent variables consisting of the use of information technology and the effectiveness of existing accounting information systems at the ministry of trade. According to Sujarweni (2014) the type of research used in this study uses a quantitative approach in the form of scores on respondents' answers to questions in the questionnaire. Quantitative research is a type of research that produces findings that can be obtained by using statistical procedures.

This research is also a causality research. Causal research, also known as explanatory research (explanatory research) is carried out to identify the level and nature of cause-effect relationships. Causal research can be done to assess the impact of specific changes on

existing norms, various processes, etc., according to causal research is research that explains the causal relationship of independent variables with dependent variables (dependent)). The independent variables in this study are information technology utilization and information system effectiveness, while the dependent variable in this study is employee performance. The data used in this study are primary data obtained by distributing questionnaires in the units of the Ministry of Trade. Primary data is data that directly provides data to data collectors Sujarweni (2014). Statistical testing of the sample data was carried out using the multiple regression analysis method with the application tool spss version 21. The distribution of this questionnaire was carried out by giving questionnaires directly to respondents until the questionnaire was answered and returned to the researcher.

SAMPLE

The sample in this study was taken with a purposive sampling technique where the sample was selected and determined according to certain criteria so that the results of the study were as expected. The criteria used in determining the sample by selecting employees of the ministry of commerce whose work relates to web-based information technology (OM SPAN) namely: Treasurer, and other administrative employees in various units in the ministry of trade.

In determining the number of samples in this study, the authors used a purposive sampling method. Purposive sampling is a sampling technique with certain considerations. The criteria determined from the population are as follows:
1) Respondents are permanent employees in the ministry of trade.
2) Respondents are employees who use Accounting Information Systems.

Samples taken from 3 (three) units of the ministry of trade totaled 50 respondents who used accounting information systems. Data collected in research is used to test hypotheses or answer questions that have been formulated. The measurement scale in this study uses a Likert scale, each variable is measured by a five-point Likert scale model. The technique of collecting samples using a questionnaire was carried out by bringing the questionnaire directly to the research location to several units in the Ministry of Trade. united by the General Bureau, because the general bureau unit is a unit that has the task to carry out the administration, management and arrangement of assets and services for the procurement of goods and services that use accounting information systems to support the work that is in the general bureau unit.

The Directorate of Export and Import Facilitation unit, because the Directorate of Export and Import Facilitation unit has the task to take care of financing the formulation and implementation of policies, preparation of guidelines, norms, standards, procedures and criteria as well as providing technical guidance and evaluating the implementation of policies in the field of export and import facilitation and use accounting information systems in the administration section in formulating the costs. While diunit Directorate of Agricultural and Forestry Product Exports which has the same task as the Directorate of Export and Import Facilitation, the difference is that the Directorate of Agricultural and Forestry Product Exports takes care of the formulation financing in the field of agricultural and forestry exports. Data analysis is defined as the effort of data that is already available and then processed with statistics and can be used to answer the problem formulation in research. Data analysis method used in this study is multiple linear regression analysis.

Description of Research Object

The object of this research is this research was conducted in 3 (three) units in the Ministry of Trade, namely the General Bureau unit, the Export and Import Facilitation Directorate unit and the Agricultural and Forestry Product Export Directorate unit. The respondents who answered the questionnaire were 50 (fifty) respondents. Among 30 (thirty) respondents from the general bureau unit because in the general bureau unit all work uses an accounting information system not only in the administration section. Thirty respondents in the general bureau unit included 14 male (fourteen) respondents and 16 (sixteen) female respondents.

In the Directorate of Agriculture and Forestry Products Export units answering the questionnaire are 10 (ten) respondents because the Directorate of Agriculture and Forestry Products Export units that use accounting information systems are only in the administrative section. 10 respondents in the Agricultural and Forestry Product Export Directorate units include male 4 (four) respondents and female (6) respondents. While 10 (ten) respondents from the Directorate of Export and Import Facilitation unit because not all of the Directorate of Export and Import Facilitation units use the accounting information system, only the administrative section uses the accounting information system. Of the 10 respondents in the Directorate of Export and Import Facilitation unit who were male, there were 5 (five) respondents and female (5) respondents Table 1.

Table 1 SAMPLE SELECTION		
No.	Information	Total
1.	Male respondent	23
2.	Female respondent	27
	Total	50 respondent

Descriptive Test Results

Descriptive statistics aim to describe various characteristics of data such as minimum, maximum, mean (mean) and V. deviation standard sujarweni (2014).

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Descriptive statistical analysis provides a description or descriptive data that can be seen from the minimum, maximum, average (mean) and standard deviation of the data. The results of the descriptive test are as follows:

Table 2 DESCRIPTIVE TEST RESULTS					
Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1	50	26	37	31,32	2,729
X2	50	24	40	33,04	3,282
Y	50	26	39	32,92	2,578
Valid N (listwise)	50				

Based on the descriptive statistical test results in Table 2. with a sample of 50 respondents from 3 units in the ministry of commerce so that the following data are obtained:

1) Utilization of Information Technology (X1) which is used to show how much the benefits of information technology on employee performance. With the number of N as many as 50 respondents X1 has an average total value (mean) of 0.3132 indicating the benefits of information technology used by employees amounted to 31.32%. The minimum total value is 26 and the maximum total value is 37. And the standard deviation of 2.729 is greater than the mean 0.3132, the use of accounting information technology is neutral or has no effect on the performance of employees who use it within the Ministry of Commerce.

2) Effectiveness of Accounting Information Systems (X2) which is used to show the effectiveness of accounting information systems on employee performance. X2 has a total mean (mean) of 0.3304 or 33.04% and has a standard deviation that is greater than the mean of 3.282. And the minimum total value of 24 and a maximum total value of 40. So the effectiveness of accounting information systems is neutral or does not have a very significant effect on the performance of employees who use accounting information systems within the ministry of commerce.

3) Employee performance (Y) which is a variable Y is the result of work in quality and quantity that has been achieved by a person (employee) in carrying out tasks in accordance with the responsibilities that have been given to him Sulaksono Day (2015). Employee performance has a mean total of 0.3292 or 32.92% and a standard deviation of 2.578. The minimum total value is 26 and the maximum total value is 39 in the Ministry of Trade.

Normality Test Results

The normality test is carried out by the Kolmogorov-Smirnov one-sample test. If asymp. Sig (2 tailed) above the significance level of 0.05 (5%), it can be interpreted that these variables have the distribution.

Decision making criteria for normality tests:

If Sig> 0.05 then the data is normally distributed.

If Sig <0.005 then the data is not normally distributed.

The results of the normality test carried out by Kolmogorov-Smirnov are presented in Table 3 below:

Table 3
RESULTS OF ONE-SAMPLE KOLMOGOROV-SMIRNOV TEST

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		50
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	2,24595518
Most Extreme Differences	Absolute	0,076
	Positive	0,064
	Negative	-0,076
Kolmogorov-Smirnov Z		0,535
Asymp. Sig. (2-tailed)		0,937
a. Test distribution is Normal.		
b. Calculated from data.		
Source: data processed with SPSS 21		

Based on Table 3 it can be seen that K-S gives a value of 0.535 with an asymp value. Sig of 0.937 or 93.7% which means that the value is greater than 0.05 or (0.937> 0.05), so it can be concluded that the data in this study are normally distributed. Therefore, this data meets the assumption of normality and can be further analysed using regression analysis.

Multicollinearity Test Results

Multicollinearity test results can be seen from the amount of Tolerance Value and Variance Inflation Factor (VIF). The limit of tolerance is ≤ 0.1 and VIF value ≥ 10. The results of multicollinearity testing conducted by looking at the amount of Tolerance Value and Variance Inflation Factor (VIF) are presented in Table 4 below:

Coefficients[a]

Table 4
MULTICOLLINEARITY TEST RESULTS

Model	Collinearity Statistics

		Tolerance	VIF
1	(Constant)		
	X1	0,928	1,077
	X2	0,928	1,077
	Dependent Variable: Y		

Based on table 4.4 multicollinearity test results by looking at the amount of Tolerance Value and Variance Inflation Factor (VIF), it can be seen that:

1. Tolerance Value

X1=0.928> 0.1, there were no symptoms of multicollinearity in the regression model.

X2=0.928> 0.1, there were no symptoms of multicollinearity in the regression model.

2. Variance Inflation Factor (VIF):

X1=1.077 <10, there are no symptoms of multicollinearity in the regression model.

X2=1.077 <10, there were no symptoms of multicollinearity in the regression model.

It can be concluded that there is no symptom of multicollinearity between independent variables, as indicated by the tolerance value of each variable greater than 0.1 and the variance inflation factor (VIF) value less than 10.

Autocorrelation Test Results

The autocorrelation test aims to test whether in the regression model there is a correlation between the error of the intruder in period t and the error of the intruder in the period t-1 (previous).

Criteria if du <d count <4-du then there is no autocorrelation.

Criteria for making autocorrelation test decisions:

1. If the DW value between du and (4-du) means that there is no autocorrelation.

2. If DW <dl means positive autocorrelation.

3. If DW> (4-dl) means negative autocorrelation occurs.

4. If DW is between (4-du) and (4-dl), the results cannot be concluded.

The results of autocorrelation testing are done by comparing the Durbin-Watson values presented in Table 5 below:

Model Summary[b]

Table 5 AUTOCORRELATION TEST RESULTS				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,491[a]	0,241	0,209	2,293	2,001
a. Predictors: (Constant), X2, X1				
b. Dependent Variable: Y				

Autocorrelation testing can be seen the results obtained (Durbin-Watson) DW value of 2.001. The values of d1 and du can be seen from the durbin-watson table n = amount of data, k = independent variables. according to the Durbin Watson table for values dl = 1.4625 and du = 1.6283. Therefore, after being calculated and compared with the durbin-watson table, the durbin-watson value in table 4.3.3 is 2.001 or d1 <dw> du (1.4625 <2.001 <1.6283) so that it can be concluded that there is no autocorrelation.

Heteroscedasticity Test Results

Detecting the presence or absence of heteroscedasticity in this study is to use the glacier test. How to predict the presence or absence of heteroscedasticity in a model can be scatterplot image patterns, regression that does not occur if heteroscedasticity.

1) Data points spread above and below or around the number 0.
2) Data points not only collect above or below.
3) The distribution of data points may not form a wavy pattern widened then narrowed and widened again.
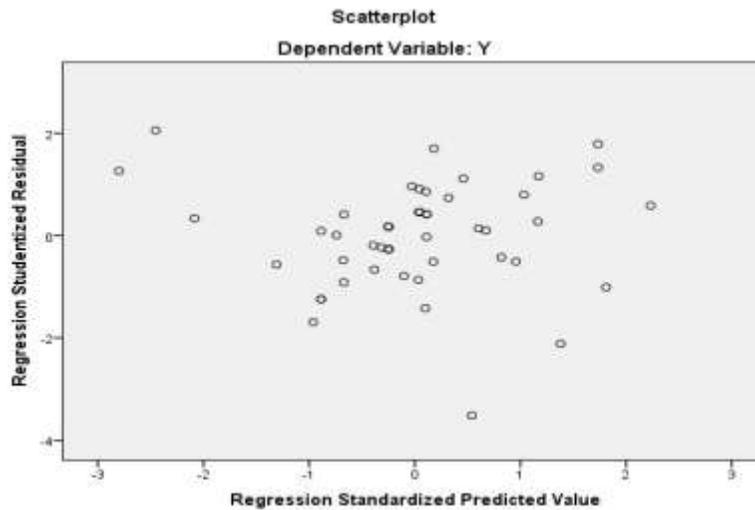4) Distribution of patternless data points.

FIGURE 1
HETEROSCEDASTICITY TEST RESULTS

Based on the results of Figure 1, it can be analyzed that there was no heteroscedasticity because:

1) Data points spread above and below or around 0.
2) Data points gather only above or below it.
3) The spread of data points does not form a wavy pattern widened then narrowed and widened again.
4) Distribution of patternless data points.

Tabel 6						
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Coefficients[a]						
Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.
	B	Std. Error	Beta			
(Constant)	-0,391	2,862			-0,136	,892
1 X1	0,039	0,080	0,074		0,491	,626
X2	0,026	0,066	0,059		0,391	,697
a. Dependent Variable: ABS_RES						

Source: Data obtained with SPSS 21

Based on Table 6 it can be seen that the significance value of the three independent variables is more than> 0.05. Thus it can be concluded that there was no heteroscedasticity in the regression model.

Hypothesis Testing

Hypothesis testing is done by using the coefficient of determination, and multiple regressions, calculation of the coefficient of determination model, and multiple regression using the SPSS 21 program.

Determination Coefficient Test Results (R^2)

The coefficient of determination is the magnitude of the contribution of independent variables to the dependent variable. The higher the coefficient of determination, the higher the

ability of the independent variable in explaining the variation of changes in the dependent variable. The coefficient of determination is between 0 and 1.

The results of testing the coefficient of determination is done by looking at the value of R2 presented in Table 7 the following:

Table 7 DETERMINATION COEFFICIENT TEST RESULTS					
Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,491[a]	,241	,209	2,293	2,001
a. Predictors: (Constant), X2, X1					
b. Dependent Variable: Y					

Source: Data processed with SPSS 21

Based on table 7 it can be seen that the value of Adjusted R Square (R2) is 0.241 or 24.1%. This shows that employee performance (Y) measured by the Determination Coefficient Test (R ^ 2) of 24.1% can be explained by variations (employee performance) can be influenced by variables X1 (Utilization of Information Technology) and X2 (Effectiveness of Accounting Information Systems). While the remaining 75.9% obtained from calculations (100-24.1%) is influenced by other factors outside the model or variables studied.

Results of Multiple Regression Analysis

In this research, multiple regression analysis is performed to determine whether there is an influence between independent variables on the dependent variable. From testing the classical assumptions it can be concluded that the regression model can be used in data processing Sujarweni (2014).

Table 8 MULTIPLE REGRESSION RESULTS			
Coefficients[a]			
Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	18,285	4,461	
X1	0,088	0,125	0,093
X2	0,360	0,104	0,458
Dependent Variable: Y The data source is processed with SPSS 21			

Based on Table 8 results of multiple regression testing, shows that: Based on table 4.8 results of multiple regression testing, shows that :

1) Constants (α) of 18,285, meaning that if the use of information technology, the effectiveness of accounting information systems does not exist or the value is 0, then the employee's performance value is 18,285.
2) The regression coefficient of the variable in the use of information technology (X1) is 0.088, meaning that if the use of information technology is increased by 1 unit, the employee's performance will increase by 0.088 units. The coefficient is positive, meaning that there is a direct relationship between the use of information technology and employee performance.
3) The regression coefficient of the variable effectiveness of the accounting information system (X2) is 0.360, meaning that if the effectiveness of the accounting information system is increased by 1 unit, the employee's performance will increase by 0.360 units. The coefficient is positive, meaning that there is a direct relationship between the effectiveness of the accounting information system with employee performance

Statistic Test

Statistical test is interpreted as a statement about the state of the population that is still temporary or the truth is weak. The statistical hypothesis will be accepted if the test results confirm the statement and will be rejected if there is a denial of the statement.

Simultaneous Significance Test Results (Statistical Test F)

According F test aims to determine whether the independent variable (independent) together affect the dependent variable (dependent).

The procedure that can be used to calculate is as follows:
1. Model fit test is rejected if $\alpha > 0.05$.
2. Model fit test is accepted if $\alpha < 0.05$.

The results of the F test are done by comparing the F table and F count, as well as the Sig. which is presented in Table 9 below:

Table 9
TEST RESULTS F

	Model	Sum of Squares	Df	Mean Square	F	Sig.
			ANOVA[a]			
1	Regression	78,509	2	39,254	7,464	,002[b]
	Residual	247,171	47	5,259		
	Total	325,680	49			
	a. Dependent Variable: Y					
	b. Predictors: (Constant), X2, X1					

Source: Data processed with SPSS 21

Based on table 4.9 F test results, F table has a value: 3.19, and shows that:

F 7,464> 3,19, it means that employee performance between the use of information technology and the effectiveness of the accounting information system is accepted.

Based on table 4.9 can be seen the results of the statistical test F significance value:

Sig. 0.002 <probability 0.05, it means that employee performance between the use of information technology and the effectiveness of the accounting information system simultaneously or the hypothesis is accepted.

So it can be concluded that variables X2 (Effectiveness of Accounting Information Systems) and X1 (Utilization of Information Technology) simultaneously affect Y (Employee Performance), it can be concluded that this research model can be used to predict employee performance at the Ministry of Trade of the Republic of Indonesia.

Individual Parameter Statistical Test Results (Statistical Test t)

The t-test statistic basically shows how far the influence of one explanatory or independent variation individually in explaining the variation of the dependent variable and is used to determine the presence or absence of the effect of each independent variable individually on the dependent variable tested at a significance level of 0.05 (5%).

Statistical test decision making criteria T:
1. If sig t count> 0.05, Ho is accepted.
2. If sig t count <0.05 then Ho is rejected.

Table 10 STATISTICS TEST RESULTS T					
Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	18,285	4,461		4,099	0,000
X1	0,088	0,125	0,093	0,706	0,484
X2	0,360	0,104	0,458	3,472	0,001
Dependent Variable: Y The data source is processed with spss 21					

T test results are done by comparing T table and Thitung, and the Sig. which is presented in Table 10 above:

1) Based on the tcount obtained from the use of information technology amounted to 0.706. this value will be compared with the ttable in the t distribution table with α=0.05 df=nk = 50-2=48 for two-sided testing, the ttable value of 1.677 is obtained from the value that the tcount obtained is 0.706 <1.677 according to the test criteria then Ho is rejected and Ha is accepted.

2) Based on the tcount obtained from the effectiveness of the accounting information system of 3.472. this value will be compared with the ttable in the t distribution table with α=0.05 df = nk=50-2=48 for two-sided testing the ttable value of 1.677 is obtained from the value that the tcount obtained is 3.472> 1.677 according to the test criteria then Ho is accepted and Ha is rejected.

Based on the results of the T test can be seen between each independent variable on the dependent variable which can be explained as follows:

a) Utilization of Information Technology has a t value of 0.706 with a significance level of 0.484 which means it is greater than 0.05. This shows that the use of information technology has a significant effect on employee performance, so that Ho1 is accepted, and Ha1 is rejected.

b) The effectiveness of the Accounting Information System has a t value of 3.472 with a significance level of 0.001 which means it is smaller than 0.05. This shows that the effectiveness of the accounting information system has no significant effect on employee performance, so that Ho2 is rejected, and Ha2 is accepted.

So it can be concluded that Ho1 is accepted, which shows that the use of information technology significantly influences employee performance. HO2 was rejected, which shows that the effectiveness of the accounting information system has no significant effect on employee performance.

DISCUSSION

Utilization of Information Technology on Employee Performance

From the test results in statements 1 to 8, with N as many as 50, the average respondent expressed less agreement for the X1 variable (the use of information technology) and it is evident that the use of information technology has no significant effect on employee performance. Utilization of information technology is behavior in using information technology when doing work. Based on the results of the T test obtained the first hypothesis significance value regarding, Utilization of Information Technology on employee performance of 0.706 with a significance level of 0.484 which means greater than 0.05. This shows that the use of information technology has a significant effect on employee performance, so that Ho1 is accepted, and Ha1 is rejected.

The results of this study provide empirical evidence that the better the use of information technology in companies, the better the performance of employees at the company. It can be concluded that employee performance can be improved by the use of good and effective information technology. Information technology is a necessity for agencies to facilitate the completion of employee work. The absence of information technology will hamper the

completion of employee work. The number of information technology facilities in a company greatly influences the implementation of new information technology in a company or organization, so it makes it easier to use the data access needed to complete individual tasks within a company or organization.

The indicators in this study are consistent with Sutabri's (2014) research: Availability, Security, Maintainability, Integration. In the statement item number 1 with N as many as 50, the average respondent stated that he disagrees with the web-based application which cannot be used outside of working hours. In item statement number 2 with N as many as 50, the average respondent stated that he disagreed with information technology sometimes having a server down at certain hours. In the statement item number 3 with N as many as 50, the average respondent stated that he disagreed over a web-based application that can only be accessed by employees who have access codes. In the statement item number 4 with N as many as 50, the average respondent stated agreeing to the employee storing work documents on a personal computer.

In the statement item number 5 with N as many as 50, the average respondent stated that he agreed that the information technology equipment provided by the office could be used by employees and could be properly maintained. In the statement item number 6 with N as many as 50, the average respondent stated that he did not agree with information technology so that he could not be affected by the virus. In the statement item number 7 with N as many as 50, the average respondent stated agreed that employees have a team in carrying out work that uses information technology and the employee team is very helpful for employees. In the statement item number 8 with N as many as 50, the average respondent stated agreeing to employees sharing work or assignments with coworkers.

The results of this study are supported by research conducted by Mathis (2016) who explains that the use of information technology affects individual performance. This positive influence means there is a direct relationship between the use of information technology with individual performance. Mathis et al. (2016) the results of his research explained that the sophistication of information technology affects individual performance. Kasemin (2015) the results of the study explained that the use of information technology on individual performance has a positive and significant effect. In determining the effectiveness or not of a system depends on how much a system is needed and affects one's work, and how easily the technology is applied in helping the work of the individual itself.

Mathis et al. (2016) the results of the study explained that information technology has a positive and significant effect on individual performance in the Klungkung district office. Nofriansyah (2018) the results of the study explained that the use of information technology has a significant effect on employee performance in savings and loan cooperatives in Gianyar regency. The use of technology can increase the transformation of large amounts of information exchange through speed, accuracy and efficiency.

Effectiveness of Accounting Information Systems against Employee Performance

From the test results in statements 1 to 8, with a total of N of 50, the average respondent stated agreed to variable X2 (Effectiveness of information and accounting systems) and proved that the effectiveness of accounting information systems significantly influence employee performance.

Kasemin (2015) the effectiveness of accounting information systems is defined as a system that can provide added value to the company. The added value of the company is obtained if the behavior of professional users. Based on the results of the T test obtained a

second significant value of the hypothesis, regarding the Effectiveness of Accounting Information Systems on employee performance is t arithmetic of 3.472 with a significance level of 0.001 which means less than 0.05. This shows that the effectiveness of the accounting information system has no significant effect on employee performance, so that Ho2 is rejected, and Ha2 is accepted.

The results of this study provide empirical evidence that the more effective the accounting information system, the better it is in helping employee performance at the company. Or in other words it can be concluded that employee performance can be improved by a good and effective accounting information system. The cause of failure of employee performance in the effectiveness of accounting information systems is because employees who use accounting information systems reach the comfort point of employee performance in using existing accounting information systems. The indicators in this study are in accordance with previous research, namely: human resources, equipment, forms, procedures.

In the statement item number 1 with N as many as 50, the average respondent stated agreed on the ability of employees to understand web-based applications and can help the work of employees. In the statement item number 2 with N as many as 50, the average respondent stated that he disagreed with his ability to work using an accounting information system to facilitate employee work.

In the statement item number 3 with N as many as 50, the average respondent stated agreeing to the equipment provided by the office to support work is very helpful for employee work. In the statement item number 4 with N as many as 50, the average respondent stated that he disagreed with the accounting information system used in accordance with the employee's employment needs. In the statement item number 5 with N as many as 50, the average respondent stated that he agreed that employees had been using accounting information systems according to the existing SOP (Standard Operating Procedure). In the statement item number 6 with N as many as 50, the average respondent states agree with the employee inputting documents in accordance with the established rules. In the statement item number 7 with N as many as 50, the average respondent stated agreed on the financial statements entered in the web-based application is in accordance with what is required by the agency. In the statement item number 8 with N as many as 50, the average respondent stated agreed before employees work on the financial statements of employees always check the truth of the amount.

The results of this study are supported by the research of Kasemin (2015), who explained that the moderating variable of job satisfaction is not able to moderate the effect of the effectiveness of the accounting information system. The cause of failure of job satisfaction in moderating the effect of the effectiveness of accounting information systems is that individual users of accounting information systems that have reached the point of job satisfaction are comfortable using existing accounting information systems so that individual users of accounting information systems do not need the effectiveness of accounting information systems in their performance. Kasemin (2015) who explained that the use of accounting information systems does not have a significant effect between the effect of the effectiveness of accounting information systems on employee performance. This means that increasing the ease of use of the system cannot increase the effect of the effectiveness of accounting information systems on employee performance. The ease of use of the accounting information system cannot strengthen or weaken the relationship between the effectiveness of the information system on the performance of employees at PT.BPR Sri artha lestari Denpasar.

CONCLUSION

Based on the discussion and results of the analysis regarding the use of information technology and the effectiveness of accounting information systems on employee performance with the Ministry of Trade's research objects, the conclusions that can be drawn are as follows:

1) The use of information technology has a positive and significant effect on the performance of employees in the ministry of commerce. This shows that the use of information technology is useful and helps facilitate employee performance.

2) The effectiveness of the accounting information system has a positive and not significant effect on the performance of employees in the ministry of commerce. This shows the effectiveness of accounting information systems that are not good cannot improve employee performance.

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