Examining the Role of AIS Effectiveness, IT Use, and Management Participation on Employee Performance in SMEs

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Abstract. This study investigated the impact of accounting information systems (AIS) effectiveness, IT use, technical capabilities for using AIS, and management participation on individual job performance among 80 small and medium enterprises (SMEs) in Indonesia. Quantitative data were collected through questionnaires. Multiple regression analysis revealed that AIS effectiveness, IT use, technical capabilities, and management participation positively influenced individual performance. The results highlight the need for SMEs to develop AIS proficiency, IT infrastructure, and management involvement to enhance employee productivity. However, since the small sample has limited generalizability, further research with larger samples and advanced statistical tools is warranted to deepen insights into fostering high performance for SMEs through AIS and IT capabilities.

Keywords: AIS effectiveness, individual performance, IT use, management participation, technical ability in using AIS

1. Introduction

The development of technology-driven information systems is advancing rapidly in the era of globalization. The success of a system is intricately linked with its performance. The benchmark for assessing performance can be measured by the users' satisfaction with the accounting information system (hereinafter abbreviated as AIS) itself. According to Endiana and Sudiartana (2016), information systems can enhance competitive advantage in the development of modern organizations. Information systems can enhance the flexibility, integration, speed, and accuracy of the information generated. Therefore, information systems are employed in many aspects to achieve corporate excellence. Even for small organizations, accounting information is crucial to attaining company success. Accounting information may be used as a guide for making management decisions, such as market development, investment decisions, and pricing decisions. In addition, AIS gives businesspeople a chance to make decisions more quickly and effectively, giving their organizations a competitive advantage (Edison et al., 2012). However, implementation in the field of small entrepreneurs does not use and organize accounting information to develop their business (Endiana and Sudiartana, 2016).

Specifically, Small and Medium Enterprises (hereinafter abbreviated as SMEs) are defined as companies with fewer than 250 employees, as defined by the EU recommendation (European Commission, 2003), contributing to the development of society in numerous ways (European Commission, 2003). SMEs play a vital role in driving economic growth. Amidst the economic crisis, SMEs have demonstrated their superiority over large companies in terms of resilience. Indeed, they could show their resilience in the economic crisis and survive, even grow continuously. In 2020, in Indonesia, the SMEs' gross domestic product (GDP) remained unchanged from the previous year, accounting for around 61%, which is equivalent to IDR 8.500 trillion. The huge proportion of SMEs in Indonesia's labor absorption is closely correlated with the number of employment opportunities available in the country. The government is also highly concerned about the sustainability and development of SMEs through an information system that focuses on the sustainability of SMEs in Indonesia. To face the global market and the existence of a pandemic like this, SME owners have challenges to develop and survive in the face of competition. To enhance competition, SMEs must also innovate and manage their business well (Wahyuni, Marsdenia, and Soenarto, 2018).

The following definition is based on Indonesian Government Regulation Number 7 of 2021 about Ease, Protection, and Empowerment of Cooperatives and Micro, Small, and Medium Enterprises and Law Number 20 of 2008 concerning Micro, Small, and Medium Enterprises (SMEs):

1. According to the law on the requirements for assets owned up to IDR 50,000,000 and a maximum turnover of IDR 300,000,000, micro-enterprises are productive companies held by people and/or individual business organizations.

2. Small business is a stand-alone, profitable economic enterprise operated by people or entities that do not operate as subsidiaries or branches of companies that are directly or indirectly owned, controlled, or integrated into medium-sized or large businesses but meet the legal definition of small business. The criteria for owned assets include a turnover of more than IDR 300,000,000 and owned assets between IDR 50,000,000 and IDR 500,000,000.

3. A medium business is a profitable enterprise that operates independently and is run by people or legal entities that are not subsidiaries or branches of larger corporations but are owned, controlled, or integrated directly or indirectly with small or large corporations that meet the requirements of this law about total net worth or annual sales revenue. Criteria for held assets must be between IDR 500 billion and IDR 10 billion, and turnover must be between IDR 2.5 billion and IDR 50 billion (Peraturan.bpk.go.id).

In this case, in Bantul, Yogyakarta, many productive businesses can be categorized as SMEs that can drive the economy. Most Bantul people live by establishing their businesses classified as SMEs. In this free-market area, such as traditional and modern markets for clothes, Indonesian economic growth

is contingent upon household consumption growth. SMEs can thrive and continually grow if their contribution to the country's economy can compete with the market. To sustain their competitiveness, SMEs must be able to manage products well in terms of service, quality, price, customer satisfaction, and cost structure. All the required information is derived from AIS. The application of information technology is related to the implementation of an AIS in companies that can increase productivity. However, due to the swift advancement of technology, the possibility of generating and utilizing accounting information is very strategic. For companies, especially SMEs, that need accounting information to determine the level of uncertainty in a competitive market, this is crucial (Al-eqab and Adel, 2013).

Moreover, the role of SMEs in the Bantul Region exhibits a significant contribution. Based on the HarianJogja.com website, in 2020, the number of SMEs in Bantul was around 48,000 units. However, in managing SMEs, they still apply manual or traditional patterns and are not technology literate; if this persists over time, it could pose a threat to the existence of SMEs (Merdeka.com). Usually, the owner concurrently as manager/manager of SMEs relies on intuition in running their business. In addition, in volatile market conditions, SME actors will face mounting challenges in making informed business decisions due to their lack of foresight regarding future developments, including technological advancements, availability of raw materials, market prospects, political circumstances, governmental regulations, intensifying competition, and an uncertain economic landscape. The functions of control, decision-making, and planning are frequently executed without being grounded in valid information. In fact, the majority of SMEs now lack adequate accounting records for effective business management (Pemahaman, Survei, and Pemanfaatan 2012).

Given the abundance of SMEs and their intense rivalry, SMES must engage in innovation to sustain their competitiveness within their local market or even beyond. These objectives can be attained through the utilization of AIS-derived information. This information can be analyzed from a strategic standpoint. For SMEs, accounting information can be used to determine the level of uncertainty in a competitive market, and the use and application of AIS in SMEs can lead to improvements in the management of accounting financial administration. In addition, this system can identify transactions related to both external and internal data reporting, trend analysis, and financial reports. All of these factors are essential for navigating a competitive market (Nugraheni, 2017).

Additionally, in this background, the AIS can play a significant role in helping firms enhance their performance. Endiana and Sudiartana (2016) uncovered that the AIS is a system for recording financial transactions in an organization or business. This system combines accounting techniques, methodologies, and controls with industrial technology information technology between users, software, and complex computers. It indicates that software can be useful in tracking transactions and providing internal and external reporting data, trend analysis, and financial reports. The effectiveness of AIS is described as a set of capabilities that can store, process, and collect electronic data and then change it into information. Thus, the utilization of an effective information system will positively impact the performance and service quality of public sector organizations to the community. In other words, one object that controls a business with an AIS is individual performance.

For companies to improve both corporate and individual performance, information technology is a must. The success of the individual performance is largely influenced by the complexity of technology. Sophisticated technology can help companies provide more precise and timely information for effective decision-making (Gloria Meli Musau, Ismail Ateya Lukandu, and Bernard Shibwabo Kasamani, 2011). Technology is also a helpful tool for people to do their tasks. The growth of information technology impacts the growing usage of technology. The advantage of information technology is that it facilitates performance in processing data.

As another variable, Accounting Information System Technical Ability is an individual's ability to implement an information system properly. The success of information system development depends

not only on the complexity of the system but also on its application to system users. A higher technical ability to use AIS will improve individual performance because there is a positive association between the ability to use AIS techniques and individual performance (Alannita and Suaryana, 2014).

Meanwhile, management participation refers to the involvement of managers in the coordination of tasks with the aim of accomplishing a specific objective. Management support has a major influence on organizational performance, and general directions for actions using the AIS must be provided by individual management (Komala, 2012). Participation from management will help users adopt a good attitude toward AIS, and management is in charge of outlining general rules for operations using AIS.

The literature gap that the current study focuses on stems from the lack of research or knowledge on the specific topic or area that the study aims to investigate. In this particular case, the study aims to examine the role of AIS effectiveness, IT use, and management participation on employee performance in SMEs and how closely associated they are with their performance. This can help organizations enhance their AISs and improve overall performance. Therefore, departing from that, the current study seeks to answer the main research question: Does AIS effectiveness, IT use, technical ability and management participation have a positive effect on individual performance? The objective to be achieved is to determine whether AIS effectiveness, IT use, technical ability, and management participation have a positive effect on individual performance.

2. Literature Review and Hypothesis Development

2.1. Technology Acceptance Model (TAM)

One of the most important theories used by researchers when studying users' intention to adopt Internet banking is the Technology Acceptance Model (TAM) developed by Davis (1989). The Technology Acceptance Model (TAM) is based on the Theory of Reasoned Action (TRA). TAM is centered on attitudes towards information technology users, and users develop based on their thoughts about the ease and benefits of using information technology. A person's perception of a technology's usability is described as a measurement of how easily they think they can understand and utilize a computer. It may be seen in the ease with which people can learn computers, accomplish their goals, develop their abilities, and use them. The objective of TAM is to give a fundamental overview of how external circumstances affect internal beliefs, attitudes, and ambitions; therefore, TAM aims to explain the determinants of computer acceptance in general. TAM focuses on computer system use and usability as determined by behavioral goals. The goal of TAM is also to explain the determinants of general technology acceptance and user behavior across a broad range of end-user technologies and user populations (Rondan-Cataluña et al., 2015). The relationship between system use and behavioral goals described in TAM implies a personal goal of taking positive action. The usefulness and purpose of behavior have a relationship based on the view that in organizational structures, people set goals for behavior that they believe will improve performance. This is because excellent performance is an instrument for achieving various rewards that lie outside the field itself, such as increased promotions and salaries based on the theory used in this study that will motivate the employee's performance in SMEs.

2.2. Technology to Performance Chain (TPC)

The theory put forward by Goodhue and Thompson (1995) is a comprehensive model built from two complementary research streams: usage attitudes as predictors of utilization and suitability of technology tasks as predictors of performance. This model aims for information technology to have a good impact on the performance of an individual and the utilization of technology, and technology must be consistent with the type of work being done. The technology-to-performance chain model is formed by combining the suitability and usage models. The TPC chain model is a model whose technology can have an impact on performance when used by individuals. According to Jogiyanto (2007), the technology-to-performance chain model is a model that measures the performance impact of IT use by

individuals. Recognizing that technology must be used according to its task, this model provides a highly accurate representation of how user tasks, utilization, and technology are related to performance achievements. In his presentation, TPC is a mutually beneficial effect of good performance, and the outcome reflects the successful implementation of the information system, so the reflection of individual performance is illustrated by the success of implementing the information system being operated.

2.3. Hypothesis Development

- **The Impact of Accounting Information Systems' Effectiveness on Individual Performance**

Traditionally, an AIS is known as a computerized system that gathers, inputs, and processes accounting data, as well as stores, manages, controls, and reports accounting information that can be used in different tasks, such as planning and decision-making (Dagiliene and Šutiene, 2019). The AIS's effectiveness is the extent to which the intended purpose of the resource set is set up to process, store, and electronically collect data, then convert it into beneficial information, and give the necessary legal reports in terms of quality and time. TAM believes that the utilization of information systems will enhance individual or organizational performance. At the same time, the different result from Susanto A. (2015) states that the utilization of an ineffective information system will have a negative impact on the performance and quality of service of public sector organizations to the community. Jesus, M.A.J. De & Eirado J.S.B. (2013) assert that the performance of the workforce is unaffected by the AIS. Therefore, individual performance is not much impacted by the efficacy of AISs.

Those who supported the TAM theory suggestion, for instance, Dewi and I.D. Bagus (2017) revealed that the effectiveness of using AISs has a favorable and significant impact on individual performance. Budiarta (2015) uncovered that the outcomes of using AISs have a favorable impact on individual performance. In addition, the effectiveness of the AIS has a favorable and considerable impact on individual performance. Trabulsi (2018), Dewi and Dharmadiaksa (2017), and Dewi and Dharmadiaksa (2019) have also provided evidence suggesting that the effectiveness of AISs has a positive influence on individual performance. The effectiveness of AIS has been found to have a favorable and significant impact on individual performance, as demonstrated by prior studies conducted by Dewi and Dharmadiaksa (2017), Pangesso (2014), and Suratini (2015). The relationship between the efficacy of an AIS and an individual's performance is positively correlated, meaning that as the level of effectiveness of the system increases, it boosts an individual's performance. The utilization of information systems has the potential to enhance decision-making processes, resulting in improved efficacy and efficiency. This, in turn, can contribute to gaining a competitive advantage. Therefore, the first hypothesis formulated is:

H_1: **The effectiveness of accounting information systems has a positive effect on individual performance.**

- **The Effect of Information Technology Use on Individual Performance**

According to Lutfi, A., Al-Okaily, M., Alsyouf, A., Alsaad, A., & Taamneh, A. (2020), IT use is defined as the degree to which computer-based systems are utilized to process information and provide decision tasks in the context of control and coordination of organizational activity. Generally, information systems implemented by companies must allow users to interpret, identify, and access data. The use of information technology gives many benefits to business actors. Basically, information technology development will facilitate the work of business actors. The means of applying information technology greatly affects the business. Users may more easily obtain the information needed to fulfill specific jobs inside the firm, thanks to the numerous assistance services. When using information technology, it is believed that users from businesses would produce high-quality work and improve performance. Thus, here, the usage of information technology considerably impacts individual performance.

The perspective of the Technology Acceptance Model (TAM) describes that individuals' understanding of technology usage and application is essential in harnessing the knowledge provided

by the technology as a basis for decision-making. The perception of user convenience in this particular scenario is dependent on the distinct approach of each user. Previous research conducted by Bhagaskara and Damayanthi (2020), Utari (2012), Wahyu Kristen (2012), Lestari (2015), Ernawatiningsih (2019), Wisna et al. (2019), Devi et al. (2020), Rahmasari and Suardana (2020), and Astika and Wirasedana (2020) has demonstrated that IT use positively and significantly influences individual performance. The more effectively information technology is utilized, the higher the level of performance achieved. The studies supporting TAM theory, for instance, Utami, Nyoman Ayu Devi Sri, Purnamawati, I Gusti Ayu; and Darmawan, and Nyoman Ari (2015) and Oktari, Ranti, and Azwir Nasir (2011) showed that the effectiveness of accounting information technology significantly affects individual performance. According to Lestari (2015), information technology adoption improves organizational effectiveness. Conversely, other studies did not find any support for TPC theory suggestions. For example, Aminah (2021) contends that employee performance is unaffected by IT use, contrary to the study findings mentioned above. Information technology employment is also said to have a detrimental impact on organizational effectiveness. According to Nasir (2011), the usage of information technology also has a negative and negligible impact on how well government organizations function; therefore, the second hypothesis formulated is:

H$_2$: IT use has a positive effect on individual performance.

- **The Impact of Technical Ability of SIA Users on Individual Performance**

The technical ability of AIS users plays a major role in advancing company and individual performance. If the system user does not study the work of the AIS, it means that the AIS cannot operate optimally and correctly. By providing education and training for employees, companies can provide support by advancing employees' interpretation of the operation of AISs. The higher the technical ability to use AIS, the more it will improve individual performance because there is a positive association between the ability to use AIS techniques and individual performance.

A previous study by Purnami Ni Kadek (2018) states that the technical ability to use AISs positively and significantly impacts individual performance. As such, the higher the technical ability to use AIS, the higher the individual's performance. The performance of individuals is contingent upon a confluence of factors, namely their inherent abilities, exerted effort, and the opportunities they have acquired. The implementation of an AIS facilitates employees in their job tasks, enhancing employee performance. The evaluation of employee performance by management can be conducted by assessing the quality of their work, which is indicative of individual performance. The empirical research results are consistent with the TPC suggestions, such as Widyasari (2015), showing that the ability of AIS users positively influences individual performance. Then, Alannita and Suaryana (2014) showed that the ability to use AIS significantly impacts individual performance. Also, Mercika and Jati (2014) stated that the user's technical ability positively affects individual performance.

On the other hand, many other studies did not find any support for the TPC theory. For example, Muawanah et al. (2011) stated that the technical ability to use AIS has no significant impact on individual performance. Aditya and Suardikha (2013) also revealed that computer user intelligence and physical comfort could not enhance the effect of AISs' effectiveness on employee performance. In addition, Galang (2014) uncovered that the user's ability has no impact on the performance of the AIS. Based on the discussion above, the third hypothesis was formulated:

H$_3$: The technical ability of SIA users has a positive effect on individual performance.

- **The Influence of Management Participation on Individual Performance**

According to Robbins S. and Timothy J. (2018), individual performance in managerial tasks such as staffing, planning, investigating, coordinating, and negotiating is also referred to as managerial performance as a process that results in individual tenacity, focus, and intensity in pursuit of a goal to provide intensity, the right direction, and perseverance to individuals. As George S. Odiorne stated, management participation is an autocratic management behavior with two aspects: determining how

subordinates work and controlling their adjustments. Management support has a major influence on organizational performance, and individual management is responsible for providing general guidelines for AIS activities. Based on Komala (2012), employees need feedback about the results of their work, most notably regarding the direction of execution of quality, work, timeliness, and quantity. Without a response, workers do not want to see how well they participate in the company. Participation from management will help users adopt a good attitude toward AISs, and management oversees outlining general rules for operations using AISs.

The empirical studies by Alannita and Agung (2014), Wirawan and Suardikha (2016), and Adiyantari and Yadnyana (2019) emphasized that management participation positively influences individual performance. Ratnaningsih and Suryana (2014) asserted that management participation partially significantly and positively impacts the AISs' effectiveness. The study of Kouser et al. (2011) discusses whether there is a substantial correlation between the efficiency of AISs and the expertise of accounting managers and managers' involvement in creating and implementing AIS. According to Susilatri et al. (2010), top management support has an insignificant negative effect on employee performance. Candra (2017) elucidated that management participation has no significant effect on management performance. Ferdianti (2017) also asserted that top management support does not impact the performance of AISs. Thus, the fourth hypothesis assumed is:

H$_4$: Management participation has a positive effect on individual performance.

From the explanation above, this study's model is illustrated as follows.
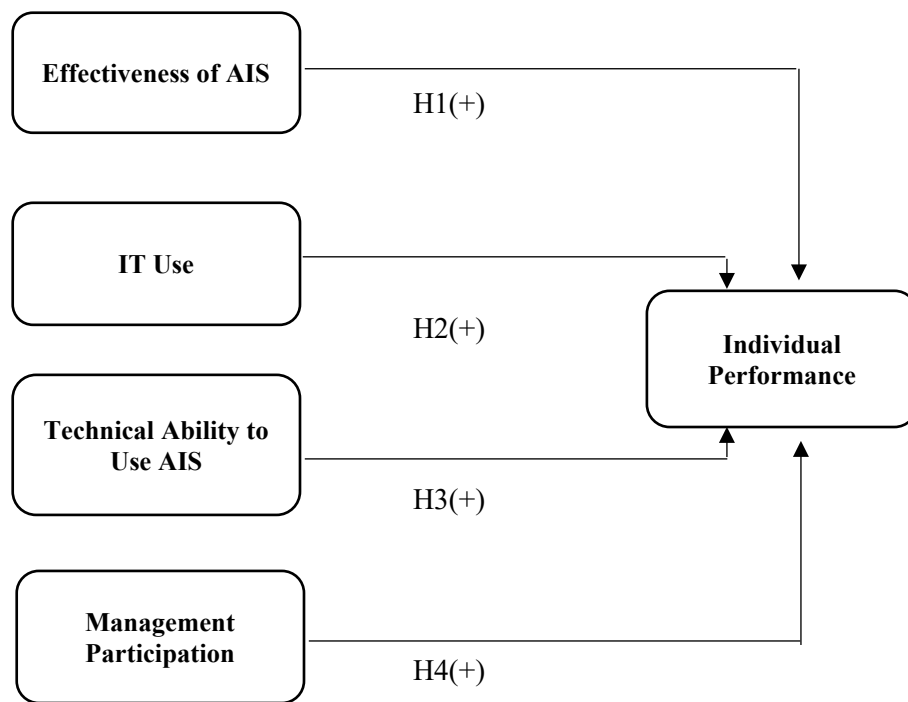

Fig. 1: Research Model

3. Research Method

This research's objects were the batik SMEs registered with the Bantul Regency Trade Office, and the subjects were SME managers and employees. Batik is an Indonesian technique of wax-resist dyeing applied to the whole cloth. This technique originated from Java Island, Indonesia. Batik is made either by drawing dots and lines of wax with a spouted tool called a *canting* or by printing the wax with a

copper stamp called a *cap*. In this research, the technique used was purposive sampling. This technique took a sample selected based on the considerations and criteria desired by the researchers. The population in this study was ten batik SMEs, and the number of respondents was 80. This is because this research is interested in capturing the views of all the managers and employees irrespective of their roles. Since the SMEs were all utilizing AIS, a total of 100 surveys were distributed in a self-administrated manner among the ten SMEs, and finally, 80 were found to be in usable condition. Approximately 12 questionnaires were not usable because the questionnaires were not returned, and eight questionnaires were incomplete. The aim of using purposive sampling is so that researchers can find it easy to take samples because, in this case, it is in accordance with the researchers' wishes. The sample criteria used are: 1. Manager at batik SMEs, 2. IT use for SME employees, and 3. SMEs that have used an AIS.

The data type in this study is quantitative, using primary data gathered directly from the source. Primary data is defined as information obtained from the source directly by being recorded and observed for the research (Sugiyono, 2014: 193). Primary data for this research involved respondents' answers through distributing questionnaires containing questions related to topics regarding AIS effectiveness, IT use, technical ability to use AIS, and management participation related to individual performance. This study utilized Statistical Package for the Social Sciences (SPSS) 22 to test and analyze the hypotheses study using multiple linear regression analysis models.

The dependent variable is a variable that is partly influenced by the independent variable. Individual performance (Y) was used as the dependent variable in this research. Individual performance is a condition that must be discovered and confirmed by related parties to determine the level of achievement of organizational goals (George et al., 2012). Ishnainy A. K (2015) stated that five indicators serve as benchmarks for individual performance: 1) work quality, 2) work quantity, 3) independence, 4) initiative, 5) adaptability, and 6) cooperation. Then, the effectiveness of an AIS is a description of the level of success in changing financial data and other data into a collection of useful information (Damayanthi, 2012). The effectiveness measurement model of AISs in DeLone and McLean (1992) consists of six indicators: 1) system quality, 2) information quality, 3) service quality, 4) information use, and 5) user satisfaction. Next, IT use is the behavior of utilizing technological advances in conducting work, such as how much software is controlled, perceived benefits of the software, and frequency of software use. IT use variables were measured in the form of a list of statements using a Likert scale and questionnaire. According to Rahmawati (2008), IT use has six influencing factors: 1) complexity, 2) affect, 3) social factors, 4) long-term consequences, 5) task suitability, and 6) facilitating conditions.

In addition, the technical ability to use AISs is an individual's capability to carry out various tasks in a particular job. Robbins (2008:45) explains that the technical abilities of information system users can be divided into three indicators: 1) ability, 2) skill, and 3) knowledge. Lastly, management participation is management's participation in implementing information systems and information system development strategies that are immediately implemented. Management involvement in encouraging is a guideline for the dedication of all required resources (Evi Seviani, 2017). For this research, variables were measured using a Likert scale and questionnaire. Sonia (2018) mentioned that indicators for assessing management participation are measured by 1) equipment maintenance, 2) system implementation, 3) selection of hardware and software, and 4) system implementation.

4. Research Results and Discussion

4.1. Descriptive Statistics
This analysis was carried out to give an overview of the variables in the research, giving the following results:

Table 1: Descriptive statistics

Variable	N	Min	Max	Mean	Std. Deviation
Effectiveness of Accounting Information Systems	80	15	25	20.73	2.41
Use of Information Technology	80	12	30	24.81	2.90
Technical Ability to Use Accounting Information Systems	80	9	15	13.07	1.58
Management Participation	80	12	19	15.83	1.94
Individual Performance	80	18	30	25.97	2.89

Source: Results of primary data processed.

4.2. Instrument Test
- **Validity Test**

The validity test is the level of reliability of the measuring instrument used. A questionnaire is declared valid if the questions in the questionnaire can reveal something that the questionnaire will measure. To measure validity, a correlation between the question item scores and the total variable score was conducted, with the results presented below.

Table 2: Validity test results

Variable	Item	r-total	r-table	Sig.	Result
Effectiveness of Accounting Information Systems	AISE1	0.74	0.24	0.00	Valid
	AISE2	0.81	0.24	0.00	Valid
	AISE3	0.75	0.24	0.00	Valid
	AISE4	0.79	0.24	0.00	Valid
	AISE5	0.78	0.24	0.00	Valid
Use of Information Technology	UIT1	0.73	0.24	0.00	Valid
	UIT2	0.77	0.24	0.00	Valid
	UIT3	0.76	0.24	0.00	Valid
	UIT4	0.73	0.24	0.00	Valid
	UIT5	0.75	0.24	0.00	Valid
	UIT6	0.82	0.24	0.00	Valid
Technical Capabilities for Using Accounting Information Systems	TAUAIS1	0.80	0.24	0.00	Valid
	TAUAIS 2	0.81	0.24	0.00	Valid
	TAUAIS 3	0.82	0.24	0.00	Valid
Management Participation	MP1	0.68	0.24	0.00	Valid
	MP2	0.78	0.24	0.00	Valid
	MP3	0.86	0.24	0.00	Valid
	MP4	0.76	0.24	0.00	Valid
Individual Performance	IP1	0.72	0.24	0.00	Valid
	IP2	0.79	0.24	0.00	Valid

IP3	0.82	0.24	0.00	Valid
IP4	0.80	0.24	0.00	Valid
IP5	0.70	0.24	0.00	Valid
IP6	0.76	0.24	0.00	Valid

Source: Results of primary data processing.

From Table 2 above, the results of the validity test showed that the value of r-total > r-table was 0.24. Additionally, the significance level of each variable was found to be below 0.05. Thus, it can be inferred that every question item was deemed valid.

- **Reliability Test**

The reliability test was used to measure whether the questionnaire could be used more than once and produce consistent data. They are reliable data if Cronbach's Alpha is > 0.60 (Ghozali, 2011).

Table 3: Reliability results

No.	Variable	Cronbach's Alpha	Result
1	Effectiveness of Accounting Information Systems	0.83	Reliable
2	Use of Information Technology	0.85	Reliable
3	Technical Capabilities Use of Accounting Information Systems	0.74	Reliable
4	Management Participation	0.77	Reliable
5	Individual Performance	0.86	Reliable

Source: Results of primary data processing.

Judging from Table 3, the reliability results test revealed that Cronbach's Alpha for each variable was > 0.60, indicating that the questionnaire could be said to be reliable.

4.3. Classic Assumption Tests
- **Normality Test**

This test was used to test whether the residual value was normal.

Table 4: Normality test results

One-Sample KS	The Value of Sig.	Description
Unstandardized Residual	0.20	Normal Data

Source: Results of primary data processed.

As seen in Table 4, the normality test results were significant because the results were > 0.05. Then, it could be declared normal to be tested by regression analysis.

- **Multicollinearity Test**

The multicollinearity test was run to determine whether there was a correlation between the independent variables.

Table 5: Multicollinearity test results

Variable	Tolerance	VIF
Effectiveness of Accounting Information System (AISE)	0.76	1.32
Use of Information Technology (UIT)	0.75	1.34
Technical Ability to Use Accounting Information Systems (TAUAIS)	0.72	1.39
Management Participation (MP)	0.80	1.25

Source: Results of primary data processed.

From Table 5, the tolerance value was greater than 0.10, and the VIF value was less than 10, according to the multicollinearity test. Then, it could be stated that all independent variables did not experience multicollinearity, so it did not interfere with the association between the dependent and the independent variables.

- **Heteroscedasticity Test**

The results of the heteroscedasticity test are as follows:

Table 6: Heteroscedasticity test results

Variable	Sig.	Conclusion
Accounting Information System Effectiveness (AISE)	0.59	Homoscedasticity
Use of Information Technology (UIT)	0.26	Homoscedasticity
Technical Ability to Use Accounting Information Systems (TAUAIS)	0.29	Homoscedasticity
Management Participation (MP)	0.13	Homoscedasticity

Source: Results of primary data processed.

In Table 6, the Glejser test results of the four variables above stated that there was no heteroscedasticity because the significance was > 0.05.

4.4. Classic Assumption Tests

Multiple linear regression analysis is utilized to ascertain how much effect the independent variable has on the dependent variable (Ghozali, 2011). Therefore, the formula for the multiple linear regression equation used in research is:

      IP = Individual performance
      a = Constant from the regression equation
      b1 = Regression coefficient of variable X1, AIS effectiveness
      b2 = Regression coefficient of variable X2, use of IT
      b3 = Regression coefficient of variable X3, technical ability to use AISs
      b4 = regression coefficient of variable X4, management participation

IP = a + b1AISE + b2ITU + b3 TAUAIS +b4MP+ e
      AISE = AIS effectiveness
      ITU = Use of IT
      TAUAIS = Technical ability to use AISs for accounting information
      MP = Management participation

e = error/confounding variable

Table 7: Multiple linear test results

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.80	2.96		0.61	0.54
	Accounting Information System Effectiveness (AISE)	0.34	0.12	0.28	2.82	0.01
	Use of Information Technology (UIT)	0.23	0.10	0.23	2.26	0.03
	Technical Ability to Use Accounting Information Systems (TAUAIS)	0.54	0.19	0.29	2.86	0.01
	Management Participation (MP)	0.29	0.14	0.20	2.04	0.05

Source: Results of primary data processing.

4.5. Coefficient of Determination

To determine how much the independent variable could explain the dependent variable, one might utilize the coefficient of determination test. The outcome of the determinant coefficient test is as follows.

Table 8: Coefficient of determination test results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.72[a]	.51	.48	2.08

Source: Results of primary data processed.

4.6. F-Test

This test is designed to ascertain the combined impact of the independent and dependent variables.

Table 9: F-test results

ANOVA[a]					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	297.05	4	74.26	17.19	.00[b]
Residual	280.89	65	4.32		
Total	577.94	69			

Source: Results of primary data processed.

Based on Table 9, the significance value was 0.00, more diminutive than 0.05 (alpha). Thus, it could be said that the independent variable affected the dependent variable because the test conditions were met (sig. < 0.05). It was concluded that AIS effectiveness, IT use, technical ability to use AIS, and management participation affect individual performance.

4.7. t-test
   • **First Hypothesis Test (H1)**
The effectiveness of AISs (AISE) states that the sig. value for the incentive variable was 0.01 <0.05 (alpha), and the positive regression coefficient was 0.34. It signifies that the effectiveness of AISs positively and significantly affects individual performance. In other words, the first hypothesis was accepted.

- **Second Hypothesis Test (H2)**

The use of the IT (UIT) variable states that the sig. value for the incentive variable was 0.03 <0.05 (alpha). Additionally, the regression coefficient for the incentive variable was 0.23, indicating a positive relationship. The results indicate that IT use has a positive and substantial impact on individual performance, confirming the acceptance of the second hypothesis.

- **Third Hypothesis Test (H3)**

The technical ability in the use of AISs (TAUAIS) variable states that the sig. value for the incentive variable was 0.01 <0.05 (alpha), and the positive regression coefficient was 0.54. It suggests that the technical ability to use AISs positively and significantly affects individual performance, so the third hypothesis was accepted.

- **Fourth Hypothesis Test (H4)**

According to the management participation (MP) variable, the sig. value for the incentive variable was 0.046 <0.05 (alpha), and the positive regression coefficient was 0.29. It proves that management participation positively and significantly affects individual performance, indicating that the fourth hypothesis was accepted.

5. Discussion

The subsequent analysis presents the outcomes of each variable following hypothesis testing.

5.1. The Effectiveness of Accounting Information Systems on Individual Performance

According to the first hypothesis, AIS effectiveness significantly improves individual performance. In the test results, the sig. value for the AIS effectiveness variable was 0.006 <0.05 (alpha), and the positive regression coefficient was 0.336; this indicates that the hypothesis was accepted. It means that the effectiveness of AIS positively and significantly affects individual performance. Technology has a significant influence on the success of an SME in its management. Utilizing technology also makes it easier to dig up information so that they know the development of the existing market. In other words, the more sophisticated the information technology, the higher the information system's effectiveness will also be in performance.

The findings of this study align with prior studies conducted by Trabulsi (2018), Dewi and Dharmadiaksa (2017), and Dewi and Dharmadiaksa (2019), which have indicated that the efficacy of AISs has a favorable impact on individual performance. The findings of this study provide empirical evidence for the Technology Acceptance Model (TAM) theory, which posits that when each user of an AIS perceives the system to be convenient and useful, they are more likely to adopt and utilize the system, resulting in improved performance outcomes. The degree to which an AIS is implemented in an ideal manner directly correlates with the extent to which it can enhance individual performance. This result is also supported by previous researchers, Dewi and Dharmadiaksa (2017), Pangesso (2014), and Suratini (2015), where the results stated that the effectiveness of AIS positively and significantly impacted individual performance. With this, the higher the level of effectiveness of the information system, the higher an individual's performance. Information systems can increase the effectiveness and efficiency of decision-making to provide a competitive advantage (Edison et al., 2012). Using an information system really helps performance in increasing flexibility, integrity, and accuracy of the information produced by the company, so the information system is very good for the survival of SMEs.

5.2. The Use of Information Technology on Individual Performance

The second hypothesis proposes that IT use has a significant positive impact on individual performance. In the test results, the sig. value for the IT use variable was 0.027 <0.05 (alpha), and the positive regression coefficient was 0.225, accepting the second hypothesis. It denotes that the use of IT positively and significantly impacts individual performance. Increasingly sophisticated technology can

make it easier for companies to improve performance. Utilizing technology makes it easier for companies to manage the company and develop products and quality. Thus, by utilizing technology to the maximum, performance will be improved.

This point of view is confirmed by the Technology Acceptance Model (TAM), which posits that individuals' comprehension of technology usage and application is crucial for leveraging the knowledge supplied by the technology as a foundation for decision-making. The sense of user convenience in this context is contingent upon the individual user's unique approach. The findings of this investigation are consistent with the scholarly inquiries carried out by Ernawatiningsih (2019), Wisna et al. (2019), Devi et al. (2020), Rahmasari and Suardana (2020), Astika and Wirasedana (2020), as well as Bhagaskara and Damayanthi (2020). Previous studies by Utari (2012), Wahyu Kristen (2012), and Lestari (2015) also reinforce this result that the use of IT positively and significantly impacts individual performance. In other words, the better the use of information technology, the better performance will be. Technology is a necessity for companies because it makes it easier to complete employee work. If one does not use technology, it will hinder performance, and the work will take a long time to finish. Thus, the more support facilities there are in the company, the easier it will be for users to complete individual tasks.

5.3. Technical Capability of Using Accounting Information Systems on Individual Performance

The third hypothesis put forward is that the technical ability to use AIS significantly positively affects individual performance. In the test results, the sig. value for the AIS technical ability variable was 0.006 < 0.05 (alpha), and the positive regression coefficient was 0.535, indicating that the hypothesis was accepted. It means that the technical ability to use AISs positively and significantly impacts individual performance. The technical ability of users of AISs plays a key role in advancing company and individual performance. By providing training and direction for employees, companies can motivate or support employees by advancing their interpretation of the operation of information systems.

These findings are supported by previous research by Widyasari (2015), Alannita and Suryana (2014), and Mercika and Jati (2014), which stated that the technical ability to use AISs positively and significantly impacted individual performance. As such, the higher the technical ability to use AIS, the higher the individual's performance. Employees of a company must have knowledge associated with the latest accounting system so that the information obtained will be better. With this, the manager's immense contribution by training employees is vital to improve the employee's ability to operate technology systems. In addition, a satisfactory level of performance can be observed when individuals are capable of effectively fulfilling and operating their responsibilities. It is anticipated that individuals will possess the capability to execute tasks with the aid of technology to fulfill their professional obligations. Elevated performance denotes a rise in the caliber of individual output, thereby enabling the timely completion of assignments delegated to members of an organization's staff (Kuranchie-Mensah & Amponsah-Tawiah, 2016). The proper utilization of technology has the potential to enhance individual performance. The performance of individuals is contingent upon a confluence of factors, namely their inherent abilities, exerted effort, and the opportunities they have acquired. The implementation of an AIS facilitates employees in their job tasks, enhancing employee performance. The evaluation of employee performance by management can be conducted by assessing the quality of their work, which is indicative of individual performance.

5.4. Management Participation in Individual Performance

The fourth hypothesis suggests that management participation significantly and positively affects individual performance. From the test results, the sig. value for the incentive variable was 0.046 <0.05 (alpha), and the positive regression coefficient was 0.293; this indicates that the hypothesis was accepted. It means that management participation significantly and positively influences individual performance. Management participation is management's participation in the implementation of information systems and the implementation of information systems development strategies.

Management involvement in providing support is a guide to commitment and support for all the resources needed by the company (Ann Mooney, 2008).

This result is reinforced by prior studies research by Alannita and Agung (2014), Ratnaningsih and Suryana (2014), and Kouser et al. (2011), stating that management participation significantly and positively affected individual performance. Also, management participation had a significant influence, and management participation in the company would encourage employees to develop positive attitudes toward information systems. Management support has a major influence on organizational performance, and individual management is responsible for providing general guidelines for AIS activities (Komara, 2005). Employees need feedback about the results of their work, most notably regarding the direction of execution of quality, work, timeliness, and quantity.

This is corroborated by the Technology Acceptance Model theory, which states that individuals will use information system technology properly if the system is easy to use and produces benefits in improving its performance. It is anticipated that the involvement of management can enhance individual performance. Management participation refers to the active engagement of management in the process of implementing information systems and formulating strategies for their successful implementation. Active engagement is crucial in facilitating the creation and implementation of AISs, as it enables effective management oversight during the implementation process. The involvement of management in the development, planning, and evaluation of the AIS is expected to enhance individual performance. The involvement of management in utilizing information systems within an organization to fulfill existing tasks plays a crucial role in enhancing individual performance. This is due to the fact that management's engagement in system acquisition necessitates preparedness for the associated expenses, encompassing not only the procurement of system equipment but also the costs associated with training individuals who will be utilizing the system. Under such circumstances, individuals may have a sense of indirect comfort and see limitations on their ability to exploit a system only for personal gain. Consequently, individuals will be more inclined to utilize the system in accordance with its intended purpose, leading to enhanced individual performance. The findings of this study align with the research conducted by Wirawan and Suardikha (2016) and Adiyantari and Yadnyana (2019).

In terms of practical contributions, this research positively contributes to SMEs registered with the Bantul Regency Trade Office to improve individual performance. This research presents clear guidelines to managers to maintain and continue to enhance the quality of the use of information technology in accounting as needed to keep up with technological developments. Besides, this research enhances management accounting involvement, and the technical knowledge of employees must be assessed and improved to maximize the achievement of company goals. SME employees need training, development of relevant education, and further information to increase employees' knowledge, competence, and expertise. Theoretically, the study offers a validated model for researchers in terms of the antecedents of AIS usage and impact. Thus, the research confirms the usefulness of the Technology Acceptance Model (TAM) and Technology to Performance Chain (TPC) for accounting studies at SMEs. The present study, therefore, supports the usage of both models as a theoretical foundation for studies of the impacts and value of employee productivity. The current study also extends previous work on the evaluation of AIS/IT usage, which has not looked beyond usage into the overall impacts.

6. Conclusion

In conclusion, this study provides preliminary evidence that AIS effectiveness, IT use, technical skills, and management participation improve individual employee performance in Indonesian SMEs. The results suggest that investing in AIS and IT infrastructure, training employees, and involving managers in AIS implementation can potentially enhance productivity. Batik SMEs already use advanced technology to support their activities. There is an elevated level of management involvement in the implementation and development of the system, so management's free involvement in participation is required. Similarly, accounting managers have a prominent level of knowledge in managerial

accounting, financial accounting, and mastery of AISs.

Nevertheless, the research has limitations, such as a small sample size restricted to one city, reliance on self-reported data, and the use of multiple regression analysis. Hence, future studies should incorporate larger, more diverse samples, objective performance measures, and more rigorous statistical techniques like SEM to validate and extend the findings. There is also a scope to explore mediators and moderators in the relationship between AIS, IT capabilities, management participation, and individual performance within SMEs. This will provide more nuanced and actionable insights for SME managers aiming to leverage AIS and IT to their full potential. The results of this study have implications for parties related to individual performance in SMEs. This study exhibits that the factors impacting individual performance comprise the effectiveness of AIS, IT use, technical ability to use AIS, and management participation. These findings are helpful for business owners in improving performance. The results of this study can be used for performance evaluation to make it easier to make decisions.

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