

Accounting Information Systems' Effectiveness at Village Credit Institutions (LPDs) in Denpasar City and the Influencing Factors

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ABSTRACT

Companies have been forced to adopt computer-based information systems due to the quick development of information technology. These systems expedite and simplify the management's access to data. The purpose of this study is to investigate how the efficiency of Accounting Information Systems (AIS) at Village Credit Institutions (LPDs) in Denpasar City is impacted by factors such as job experience, educational attainment, training, incentives, and task complexity. The population of the study includes 34 LPDs, with a sample of 136 respondents selected through purposive sampling. Multiple linear regression analysis was involved in the data analysis. The findings indicate that while task complexity has a negative influence on AIS' efficacy, job experience and training have a beneficial impact. However, education level and incentives do not significantly influence the system's effectiveness. These findings suggest that LPD managers should prioritize enhancing work experience and training to improve the effectiveness of their AIS.

Keywords: Accounting Information Systems; Education Level; Incentive; Task Complexity; Work Experience; Training

INTRODUCTION

Information technology (IT) has become deeply integrated into various aspects of life, significantly improving the effectiveness and efficiency of organizational operations. The rapid advancement of IT has revolutionized work processes, shifting from manual methods to sophisticated systems. In the business world, information plays a crucial role in decision-making, particularly accounting information, which underscores the importance of IT in managing information systems through computerization across various business activities. To achieve this, companies must carefully coordinate resources and efforts to enhance efficiency and productivity across all areas ([Gunadi et al., 2024](#)). With advanced IT at their disposal, organizations aim to fully utilize resources while focusing on maximizing earnings. This not only establishes a strong financial foundation but also ensures long-term success and resilience against economic fluctuations ([Trisnayani et al., 2024](#)). Efficient resource utilization positively impacts the company's value, which is crucial, as high company value signifies strong performance and enhances shareholder prosperity ([Lestari et al., 2024](#)).

Moreover, companies today leverage advanced IT systems not only to streamline operations but also to maximize resource utilization and profitability ([Putri et al., 2022](#)). [Haryadi et al. \(2023\)](#) and [Muhamar et al. \(2024\)](#) found that Efficient use of resources supported by IT tools contributes directly to enhancing a company's financial stability, allowing for long-term sustainability. IT enables organizations to adapt to rapid market changes and economic fluctuations more effectively, providing a foundation for strategic growth. By focusing on maximizing earnings, businesses strengthen their financial value, a critical factor in improving corporate performance. This, in turn, bolsters shareholder prosperity as high company value signals strong operational success and growth potential. Consequently, IT plays a pivotal role in improving not only short-term efficiency but also ensuring the resilience of businesses in the face of market volatility ([Purnomo et al., 2024](#)).

Work experience, defined as the duration an individual has spent working in an institution, enables employees to perform their tasks more effectively and resolve problems efficiently. Research by [Agustini et al. \(2021\)](#), [Primadewi et al. \(2021\)](#), [Putri et al. \(2022\)](#), [Sujati \(2018\)](#), and [Ernawatiningsih & Kepramareni \(2019\)](#) demonstrates a positive correlation between work experience and the effectiveness of Accounting Information Systems (AIS). However, studies by [Djawa \(2018\)](#), and [Putri et al. \(2022\)](#), and [Sukma \(2019\)](#) found no significant impact. Training, which aims to enhance and develop employees' attitudes, behaviors, skills, and knowledge, is critical to improving employee performance ([Anggraeni, 2021](#)). Well-structured training programs have been shown to positively impact AIS effectiveness, as indicated by studies from [Anggraeni \(2021\)](#), [Kristiani \(2018\)](#), [Putri et al. \(2022\)](#), and [Sukma \(2019\)](#). However, [Dewi et al. \(2018\)](#) and [Djawa \(2018\)](#) found no effect.

Educational attainment is another key factor in improving individual effectiveness, leading to faster and more accurate decision-making ([Rahmawati et al., 2023](#)). Higher levels of education are generally associated with improved work skills ([Dwijayanthi & Dharmadiaksa, 2013](#)). They found that education level positively impacts AIS user performance in Denpasar City's Revenue Department, while [Juliantini \(2019\)](#) reported a negative impact on AIS effectiveness at PT Semangat Catur Merta. Incentives can also influence the performance of AIS users by encouraging employee discipline and boosting productivity. Studies by [Anggraeni \(2021\)](#), [Ernawatiningsih & Kepramareni \(2019\)](#), and [Primadewi et al. \(2021\)](#) demonstrate a positive impact of incentives on AIS effectiveness, while [Dewi et al. \(2018\)](#) and [Kristiani \(2018\)](#) found no significant effect.

Task complexity, defined by [Sujati \(2018\)](#) as the perceived difficulty in understanding and using a system varies depending on the user environment and business uncertainties. Increased task complexity tends to reduce system usage. A study by [Juliantini \(2019\)](#) found a negative impact of task complexity on AIS effectiveness, while [Putra \(2019\)](#) and [Putri et al. \(2022\)](#) reported a positive impact.

This study re-examines the effects of work experience, training, incentives, and task complexity on the effectiveness of AIS in LPDs in Denpasar City. By expanding upon variables that have been explored in previous research, this study aims to provide deeper insights into these factors specifically in the context of LPDs, which have unique operational characteristics. The novelty of the research lies in its focus on LPDs, Village Credit Institutions that play a critical role in Bali's local economy. Unlike larger companies or national financial institutions, LPDs have specific needs and constraints due to their local and community-based nature. Studying AIS in this environment provides a new perspective on how smaller financial institutions manage technology to improve efficiency and decision-making ([Rismayani et al., 2023](#)).

The significance of this study is underscored by the crucial role AIS plays in enhancing operational efficiency within financial institutions, especially in the context of LPDs. AIS can greatly impact the ability of LPDs to deliver reliable financial services and maintain community trust. Given the localized nature of LPDs, these institutions rely heavily on effective information systems to meet their financial reporting and decision-making needs. The findings of this study can provide valuable insights for LPD managers, offering practical guidance on how to better structure AIS implementations to ensure they are optimized for the unique needs of these community-based institutions. This in turn is essential to maintain and even strengthen public trust in LPDs, ensuring their continued relevance and sustainability as key local financial players.

In terms of contribution, the study offers practical applications for LPDs in terms of designing better training programs, offering incentives, and adjusting task complexity to improve AIS effectiveness. The success of these efforts can lead to significant improvements in LPD performance, allowing them to provide higher-quality services to their communities. By understanding how variables like work experience and task complexity affect AIS effectiveness, LPDs can tailor their internal processes and systems to better suit their operational needs. Ultimately, improving AIS will not only help boost efficiency but also ensure that LPDs can continue to thrive in an increasingly competitive financial landscape.

LITERATURE REVIEW

Technology Acceptance Model (TAM)

Several models, including the Technology Acceptance Model (TAM), have been developed to examine and understand the factors influencing the acceptance of computer technology. According to this model, users who perceive a system as both useful and easy to use are more likely to adopt it. [Ajzen and Fishbein's \(1975\)](#) Theory of Reasoned Action (TRA) serves as the foundation for TAM. Based on psychological theory, TAM explains user behavior towards computers through the relationships between trust, attitude, intention, and actual user behavior. [Davis \(1989\)](#) introduced TAM to provide a theoretical framework for studying and understanding user behavior in the adoption and use of information technologies. The model aims to identify the key factors influencing user behavior concerning technology adoption. By expanding TAM, it is

expected that individual attitudes and acceptance of technology can be better predicted, offering valuable insights into the factors driving these behaviors.

In developing TAM, [Davis \(1989\)](#) used TRA as the foundational theory but did not incorporate all TRA components. TRA posits that an individual's decision to accept or reject IT is a deliberate choice, which can be predicted based on their behavioral intention. Two factors influence this intention: the person's perspective on the desired outcome and the opinions of those in their social circle. TAM extends TRA by introducing two additional constructs—perceived usefulness and perceived ease of use—which further explain technology acceptance behavior.

Work Experience and Information System Effectiveness

Employee experience often boosts their confidence in fulfilling their duties and responsibilities. According to TAM, attitudes and beliefs reflect users' perspectives on using an information system, which can result in either acceptance or rejection. In this context, users' attitudes will determine their level of acceptance or rejection of the information system. TAM also emphasizes perceived ease of use, suggesting that technology that simplifies tasks can enhance performance. Experience plays a crucial role in developing the necessary skills for specific tasks. [Juliantini \(2019\)](#), [Surya et al. \(2023\)](#), and [Widodo et al. \(2024\)](#) notes that advanced knowledge is frequently gained through experience. An individual with extensive work experience is likely to make a more substantial contribution to the organization, as their experience reflects the variety of roles they have undertaken and provides more opportunities for improved performance. This indicates that greater work experience leads to a deeper mastery and understanding of tasks, thereby enhancing the effectiveness of using AIS. Additionally, studies by [Agustini et al. \(2021\)](#), [Ernawatiningsih & Kepramareni \(2019\)](#), [Primadewi et al. \(2021\)](#), [Putri et al. \(2022\)](#), and [Sujati \(2018\)](#) support the positive impact of work experience on the effectiveness of AIS. As a result, the following hypothesis is proposed:

H1: Work experience positively affects the effectiveness of AIS.

Education Level and Information System Effectiveness

A diverse educational background enables employees to make quicker and more accurate decisions, equipping them with the necessary skills for their job performance. Higher education levels often correlate with withholding more advanced positions within an organization and greater involvement in decision-making processes. Education enhances workforce qualifications, thereby increasing productivity. Empirical evidence provided by [Wiriani \(2018\)](#) demonstrates that the efficiency of AIS is positively impacted by the level of education. This implies that the more educated a person is, the more efficiently they can utilize AIS. Thus, the hypothesis is formulated as follows:

H2: Education level positively affects the effectiveness of AIS.

Training and Information System Effectiveness

Training is a crucial investment in human resources for organizations, equipping employees with knowledge and skills that can be immediately applied to their work, enhancing their overall capabilities. [Kristiani \(2018\)](#) suggests that the efficacy of information systems is positively impacted by training. This implies that regular training sessions for AIS users can increase their understanding, which in turn enhances the overall effectiveness of the systems. Research by [Anggraeni \(2021\)](#), [Putri et al. \(2022\)](#), and [Sukma \(2019\)](#) also verifies the positive influence of training on the efficiency of AIS. Thus, the following hypothesis is derived:

H3: Training positively affects the effectiveness of AIS.

Incentives and Information System Effectiveness

[Anggraeni \(2021\)](#) indicates that incentives are supplementary compensation provided by a company in addition to regular salary or wages. These incentives serve as motivation to encourage employees to perform their best for the company. They can inspire employees to excel in their work, including effectively utilizing the company's information system. Empirical evidence from [Primadewi et al. \(2021\)](#), demonstrates that incentives positively affect the efficacy of AIS. This suggests that more incentives result in more motivated employees, which improves the efficiency of the information system. Additionally, studies by [Anggraeni \(2021\)](#) and [Ernawatiningsih & Kepramareni \(2019\)](#) also conclude that incentives enhance the performance of AIS. The following hypothesis is proposed based on the theoretical framework and previous research:

H4: Incentives positively affect the effectiveness of AIS.

Task Complexity and Information System Effectiveness

Task complexity is often linked to ambiguity and uncertainty within the business environment. Complex tasks are generally less structured, making them harder to standardize, which can decrease user acceptance. As tasks become more complicated and demanding, staff may find it more difficult to perform their jobs efficiently, potentially leading to inconsistent use of the AIS. Research suggests that the effectiveness of an AIS decreases with task complexity. A study by [Juliantini \(2019\)](#) further supports the notion that task complexity negatively impacts the efficacy of AIS. Based on this theoretical framework and previous research, the following hypothesis is proposed:

H5: Task complexity negatively affects the effectiveness of AIS.

RESEARCH METHOD

The research location in this study refers to the specific site where data collection and analysis were conducted. This study was carried out at the Village Credit Institutions (LPDs) in Denpasar City, a unique financial institution with deep roots in Bali's local communities. LPDs play a vital role in fostering economic development by providing financial services tailored to local needs. With 35 LPDs spread across Denpasar, the city offers a rich and diverse environment for studying the effectiveness of AIS. The selected location reflects the ongoing technological shift within LPDs, where the adoption of AIS is intended to improve operational efficiency, financial reporting, and decision-making capabilities.

The choice to focus on LPDs in Denpasar City is particularly relevant due to the critical role these institutions play in Bali's financial ecosystem. Unlike national or larger corporate banks, LPDs are deeply integrated into local communities, operating under unique guidelines that align with traditional Balinese values. By focusing on employees at these LPDs who actively use AIS in their daily tasks, the study aims to assess how technology impacts their workflow, accuracy in financial reporting, and overall productivity. The selection of this specific research location allows for a targeted investigation into how AIS can be optimized for smaller, community-based financial institutions that often face different challenges compared to larger entities.

In addition, the research's focus on employees who use AIS in their roles at LPDs underscores the importance of human interaction with technology in improving system effectiveness. Employee interaction with AIS is critical for ensuring the smooth operation

of these systems, which are designed to support accurate financial data processing, timely reporting, and effective decision-making. By focusing on this demographic, the study can gain insights into how factors such as work experience, training, and incentives influence AIS effectiveness in LPDs, leading to actionable recommendations that can enhance system utilization and improve the overall performance of these community-based financial institutions.

The study utilizes quantitative data obtained from responses to questionnaires scored using a Likert scale. The population for this study includes employees at LPDs throughout Denpasar City. LPDs are microfinance institutions that provide savings and lending services to address the financial needs of the local community. Purposive sampling was the method used, which involves selecting samples based on predetermined criteria (Sugiyono, 2021). In this case, the criteria focused on employees who actively use the accounting information system at LPDs in Denpasar City.

Multiple linear regression analysis was employed as the data analysis method to investigate and demonstrate how the independent variables affect the dependent variable (Sugiyono, 2021). This analysis was conducted using the Statistical Package for the Social Sciences (SPSS) software, which facilitates the testing of hypotheses and helps determine the impact of independent factors on dependent variables through multiple regression analysis.

RESULTS

Descriptive statistics are employed to summarize and describe the data related to the research variables. This includes metrics such as the mean, variance, standard deviation, minimum, maximum, range, sum, skewness, and kurtosis for each research variable (Ghozali, 2021). The following is how Table 1 presents the findings of the descriptive statistical analysis.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PK	136	8	24	18.19	5.033
TP	136	9	25	19.26	3.771
P	136	8	24	18.31	4.972
I	136	11	23	18.16	3.694
KT	136	10	24	15.87	4.214
ESIA	136	8	25	17.75	4.978
Valid N (listwise)	136				

Source: SPSS Output, processed data (2023)

Table 1 presents the descriptive statistics for six variables, each based on a sample size of 136. These statistics include the minimum and maximum values, mean, and standard deviation. The mean values for all variables fall within a relatively narrow range, suggesting a general level of consistency across the dataset. However, there is notable variability as indicated by the standard deviations. For example, the variable "PK" exhibits the highest standard deviation, implying a wider spread of scores compared to other variables. Conversely, "TP" has the smallest standard deviation, indicating a more concentrated distribution of scores around the mean.

Table 2. Multiple Linear Regression Analysis Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.121	2.527		3.610	0.000
	PK	0.214	0.101	0.216	2.113	0.037
	TP	0.045	0.056	0.034	0.794	0.429
	P	0.464	0.095	0.464	4.862	0.000
	I	0.014	0.054	0.010	0.253	0.801
	KT	-0.307	0.073	-0.260	-4.211	0.000

a. Dependent Variable: AIS

Source: SPSS Output, processed data (2023)

The impact of independent variables on the dependent variable is evaluated and summarized using multiple linear regression analysis (Sugiyono, 2021). Table 2 displays the multiple linear regression analysis's findings in the following manner. The constant number found is 9.121, meaning that the dependent variable, AIS effectiveness, will also be 9.121 if the five independent variables—work experience, education level, training, incentives, and task complexity—are kept constant (zero).

The regression coefficient for work experience (PK) is 0.214 at less than 0.05 significance level (0.037). This indicates that, if all other factors stay the same, an increase in work experience causes an increase in AIS efficacy of 0.214. The work experience variable has a t-value of 2.113 and a significance level of 0.037, according to the test results, demonstrating a positive effect on the effectiveness of AIS. Thus, hypothesis H1 is accepted.

With a significance level of 0.429 and a regression coefficient of 0.045 for Education Level (TP), the value is greater than 0.05. This suggests that the effectiveness of AIS is not greatly impacted by education level. According to the test results, there appears to be no effect on the efficiency of AIS due to the education level variable's t-value of 0.794 and significant level of 0.429. Consequently, hypothesis H2 is disproved.

The regression coefficient for training (P) = 0.464; significance threshold = 0.000; i.e., less than 0.05. This suggests that, on the assumption that all other variables stay constant, an increase in training results in an increase in AIS effectiveness of 0.464. According to the test results, the training variable has a positive impact on AIS effectiveness with a t-value of 4.862 and a significance level of 0.000. The hypothesis H3 is thus approved.

With a significance level of 0.801 and a regression coefficient of 0.014, Incentives (I) is larger than 0.05. This implies that incentives have little effect on the efficacy of AIS. The incentives variable had no effect on the efficiency of AIS, according to the test results, with a t-value of 0.253 and a significance level of 0.801. Consequently, hypothesis H4 is disproved.

The regression coefficient for Task Complexity (KT) is -0.307 at significance level of 0.000, i.e., less than 0.05. This suggests that, if all other factors stay the same, an increase in job complexity causes an AIS effectiveness to fall by 0.307. The task complexity variable has a t-value of -4.211 and a significance level of 0.000, according

to the test results, demonstrating a negative effect on the effectiveness of AIS. Therefore, hypothesis H5 is accepted.

DISCUSSION

According to the first hypothesis, work experience has a favorable impact on the AIS efficacy. According to the test results, the job experience variable has a t-value of 2.113, which is less than 0.05, at a significance level of 0.037. This demonstrates that work experience positively influences AIS effectiveness, thus supporting H1. Employees with substantial work experience tend to use the AIS more effectively. Longer work experience correlates with greater proficiency in operating the AIS compared to employees with less experience. Typically, fresh graduates or those without work experience need time to adapt to their roles, leading to less effective use of the AIS. Experienced employees can perform tasks more quickly due to their familiarity, thereby enhancing AIS effectiveness. This experience also minimizes the risk of errors in operating the AIS, resulting in more accurate accounting information. These findings align with studies by [Agustini et al. \(2021\)](#), [Ernawatiningsih & Kepramareni \(2019\)](#), and [Primadewi et al. \(2021\)](#), [Putri et al. \(2022\)](#), [Sujati \(2018\)](#) which also demonstrated that work experience positively impacts the effectiveness of the AIS.

According to the second hypothesis, the AIS efficacy is positively impacted by educational attainment. The education level variable, however, has a t-value of 0.794 with a significance level of 0.429, which is greater than 0.05, according to the test results. This suggests that the effectiveness of AIS is not considerably impacted by educational attainment, which leads to the rejection of H2. The results imply that education level might not always have an impact on whether AIS effectiveness increases or decreases. This is because employees with higher education levels do not always use the AIS more effectively. Other factors, such as work experience, training, or task complexity, appear to have a stronger impact on AIS effectiveness. A high level of education alone does not enhance AIS effectiveness unless it is paired with the employee's ability to use the system efficiently. For example, employees with a high school diploma may use the AIS more effectively than those with a bachelor's degree if they possess broader skills and practical knowledge.

According to the third hypothesis, training enhances the AIS' efficacy. According to the test results, the training variable has a t-value of 4.862, which is less than 0.05, at a significance level of 0.000. This indicates that training does have a positive impact on AIS effectiveness, leading to the acceptance of H3. Employees who undergo training are more likely to use the AIS effectively, as they gain valuable knowledge from regular training sessions. This training is crucial for enhancing the effectiveness of the AIS at LPDs. Conversely, employees who receive inadequate training may struggle with the AIS, resulting in suboptimal accounting information. Insufficient training can lead to decreased performance in using the AIS and thus reduce its effectiveness. Therefore, it is essential for LPDs to provide regular training to boost employees' knowledge and skills, which in turn improves AIS effectiveness. These findings are consistent with research conducted by [Anggraeni \(2021\)](#), [Putri et al. \(2022\)](#), and [Sukma \(2019\)](#) which also demonstrate that training positively influences the effectiveness of the AIS.

The AIS' effectiveness is positively impacted by incentives, according to the fourth hypothesis. Nonetheless, the test findings show that the incentive variable is bigger than 0.05, with a t-value of 0.253 at a significance level of 0.801. This indicates that incentives do not significantly impact AIS effectiveness, leading to the rejection of H4. The findings suggest that incentives may not influence the effectiveness of the AIS. This lack of impact

could be attributed to the uneven distribution of incentives at LPDs, where the amount of incentive is based on the length of service. Employees with shorter service periods might not receive incentives, despite their effective use of the AIS. Additionally, dissatisfaction with the provided incentives may fail to motivate employees to use the AIS more effectively.

According to the fifth hypothesis, the AIS' efficacy is adversely affected by task complexity. The task complexity variable, according to the test results, has a t-value of -4.211 with a significance level of 0.000, or less than 0.05. This indicates that task complexity does indeed negatively affect AIS effectiveness, thus supporting H5. The findings suggest that as task complexity increases, the effectiveness of the AIS decreases. This is because employees may feel overwhelmed by complex and demanding tasks, which can reduce the AIS's effectiveness. Conversely, when tasks are less complex, AIS effectiveness improves as employees have more time and focus to dedicate to the system. If tasks are well-aligned with employees' roles, they are more likely to manage their work efficiently. This research supports similar findings reported by [Juliantini \(2019\)](#) which also indicate that task complexity has a negative impact on the effectiveness of the AIS.

CONCLUSION

The analysis and conversation lead to the following findings. The efficiency of the AIS at Denpasar LPDs is positively impacted by work experience. Employees with extensive work experience perform tasks more quickly and accurately due to their familiarity with their roles, thereby enhancing the AIS's effectiveness. Education Level does not significantly affect AIS effectiveness at LPDs in Denpasar. This is because higher education alone does not guarantee effective use of the AIS if it is not coupled with practical skills and abilities to complete tasks efficiently. Training has positively influenced the effectiveness of the AIS at LPDs in Denpasar, employees who receive regular training are better equipped with the necessary knowledge, which improves the effectiveness of the AIS. Incentives do not impact the effectiveness of the AIS at LPDs in Denpasar. This is due to the uneven distribution of incentives, which are based on employees' tenure rather than their performance with the AIS. Task Complexity has negatively affected the effectiveness of the AIS at LPDs in Denpasar. Employees experience reduced effectiveness when faced with complex and overwhelming tasks, which hampers the overall performance of the AIS.

LIMITATION

Based on the results, several limitations were encountered in this study, including the extended time required to collect completed questionnaire data from respondents. This delay was attributed to the varied operational hours of each LPD and the need to wait for respondents to complete the questionnaires during their free time, so as not to disrupt their work hours. The study discovered that incentives and education level, two independent factors, had no discernible effects on the dependent variable.

To address these findings, the following suggestions are offered for LPDs in Denpasar Align Positions with Education It is recommended that LPDs place employees in roles that match their educational qualifications. Employees with a Bachelor's degree (S1) typically possess more advanced skills and knowledge. Aligning job positions with educational backgrounds can improve the overall effectiveness of the AIS. Fair Incentive Distribution of LPD should ensure fairness in the distribution of incentives to prevent resentment among employees. Implementing a standardized incentive system for those

who effectively use the AIS can help motivate employees and enhance the system's overall performance.

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DECLARATION OF CONFLICTING INTERESTS

The researchers hereby declare that we have no competing interests with respect to the research, writing, or distribution of this work.

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