EFFECT Of IMPLEMENTING INFORMATION SYSTEMS ACCOUNTING AND CONFORMITY OF TASKS – TECHNOLOGY ON EMPLOYEE PERFORMANCE (STUDY AT BPJS EMPLOYMENT BANDUNG)

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Abstract

The study aims to test and analyse how much influence the implementation of accounting information systems and the suitability of technological duties towards employee performance. The samples used in this study were 42 employees of BPJS Employment Bandung. Data collection techniques are conducted by spreading the questionnaire to the respondent according to the prescribed sample. Statistical analyses used in the study were through the validity and reliability test of instruments, classical assumption tests, multiple linear regression analyses, correlation analyses and coefficient of determination testing with the help of IBM SPSS version 22. Hypothesis testing was conducted either partially with the T-Test as well as simultaneously through Test F. The results showed that partial, the magnitude of the implementation of accounting system to the employee's performance of 34.9% while the magnitude of Effect of technological task on the employee's performance of 25.8%. Simultaneously the influence of the implementation of accounting information system and the suitability of the technology task on the employee's performance is 35% while the remainder of 65% is the influence of other factors such as motivation, environment, workload, MA Employee's work satisfaction.

Keywords: application of accounting information System (SIA), conformity of duties Technology, and employee performance.

1. Introduction

In a company, employee is the main asset of the organization and has a strategic role as thinkers, planners, and control of organizational activity. In this case it contains the understanding that the employee is a person who is directly or indirectly involved in the operational activities. Performance is a result of work generated by an employee defined to achieve the expected objectives. Performance that is to know how far employees are capable of carrying out their duties, functions, and responsibilities. With good performance, every employee can complete the organization's tasks, functions, and responsibilities effectively and efficiently, so that the problems that occur with the organization can be resolved properly.

BPJS Employment is a public legal entity responsible directly to the President of the Republic of Indonesia who provides protection for the workforce to overcome certain socio-economic risks due to working relationships. Some cases that occur in BPJS Employment to recognize the dissatisfaction of BPJS users is an important highlight about how the performance of employees are owned by BPJS. The service was not satisfactory until the difficulty of disbursed funds occurred pthere last 3 years . Here are presented some cases that have happened to BPJS employment:

Table 1. Performance phenomenon of employee

No	Article title	Case
1	JHT claim at the office of BPJS Employment Batam, employees forced to stay to be queue number Source: buruhtoday.com	Batam workers are very complaining about the difficulty of melt the old Day assurance (JHT). According to one of the workers Oci (45) non-active in the company Batam Center, admitted that he was

No	Article title	Case
	2 February 2016.	already queued in the office of BPJS Batam from 01.30 WIB to get the number of the queue.
2	Unresistant with bad service, Barisan Rakyat Geruduk Office BPJS Employment Source: sinarkeadilan.com 13 December 2017	According to Imam Santoso, field coordinator of the Barisan Peoples supervisory BPJS, complained bad service that occurs in BPJS Employment environment, such as waiting for one to two weeks new claims can be disbursed.
3	Disappointed the process of disbursement of JHT BPJS employment Source: news.detik.com 12 Maret 2018.	Hadi is a participant OF BPJS employment and since the end of December 2017, no longer works. He plans to develop his own business by having severance money and JHT Bpjs Employment Fund.All the requirements submitted are eligible and requested by the relevant parties to wait up to 5 days, but after 5 days of crossingno disbursements yet. Every time a confirmation is just getting an appointment and asked to wait.

Source: Processed Data

Based on The cases above, employee performance is less satisfactory/not as expected because there are some things that can not be achieved including the completeness of the task in the Ability to work, willingness to accept responsibility. However, it is undeniable thatCasethe above is an unintentional or contrived element. Based on the observed observation, the case occurs due to many factors, which is the most noticeable bias of which is through the information system used in the Support the company's activities. For a company, information system is built with the main purpose for processing accounting data derived from various sources into accounting information required oleh a wide range of users to Reduce the risk of decision making. The information technology used relates to the tasks performed by the user. The implementation of information technology systems in companies is expected to assist various company activities in order to improve performance success.

The Social Security information system of labour or better known by the abbreviation is the information system used by BPJS Employment to support its operational activities. In practice, the system is very helpful and or facilitate the work of the employees, such as establishing the dues of the Old Day Assurance Program (JHT), checking the suitability of the physical data and listed in the system, doing Such balances can be *transferred* to the employment account of the YBS, and others. On the other hand, to support its effectiveness and efficiency, a system should often be adjusted or *maintenance* to whatever constraints occur. Other things arising in such cases are accidental interference or constraints such as dead electricity, disconnected Internet network, or computer *errors*, so as to impede the operational activities Cause the above phenomenon. Information technology advances affect the development of accounting information System (SIA) in terms of data processing, internal control, and the increase in the amount and quality of information in financial reporting. The more advanced information technology, the more influence in the field of accounting. Development of a computer-based SIA in generating financial reports. The implementation of accounting information systems in the company can have a positive impact on the performance of employees within the company. Accounting information System is a very important part to improve organizational efficiency and support competitiveness by providing financial and accounting information for management (Alsarayreh *et al.*, 2011). The quality of good information is one of the advantages that is owned by the company (Soudani, 2012). The system can be said to be effective when the system is capable of generating acceptable information and able to meet the expectations of information in a timely manner (*timely*), accurate (*accurate*). And trustworthy(*reliable*) (widjajanto, 2001). Accounting Information System and the suitability of technology tasks in the company become an important part in BPJS Employment to support the achievement of optimal employee performance in advancing the company.

Accounting information System

The information system is a basic necessity that an organization must fulfill to maintain its survival.Use of Information Systems Quality useful for companies and agencies Lam determines the steps or discretion taken and JUGA to facilitate thesupervision especially on the activity of a company. The system functions to receive inputs, processinputs, and produce outputs. Understanding the accounting information System based on the books (2015:2) is as a :

"Accounting Information System (SIA) is a system that provides accounting and financial information along with other information obtained from the routine process of accounting transactions. SIA generates accounting information that can be used for; Support routine activities, support decisions, planning and control, implementing internal controls. "

Meanwhile, according to Azhar Susanto (2013:207), the components of accounting information system are as follows:

"1. *Hardware* ;2. *Software* ;3. *brainware* ;4. Procedures ;5. *database* and database management system;6. Telecommunication Network Technology ". In the implementation, a good accounting information system is expected to provide or produce information-I-quality and useful for the management of the user, especially the information users other in the taking of other.There are three main functions of information systemaccounting by Azhar Susanto(2013:8) is as follows: "1. Support thedaily corporate ktivity;2. Support the decision making process;3. Assisting in fulfilling corporate management responsibilities. "

Technology duty Suitability

In a job of course, the life is inseparable between humans and technology. The utilization of information technology is intended to assist every human activity in order to be resolved quickly and to provide maximum results. The thing to note in the work besides the utilization of information technology is the suitability of the task-technology, because in solving the work of the task-compliance factor of technology affects the behavior of employees. According to Jogiyanto (2008:493) Sense of conformity of technological duties is as follows: "*task technology Fit*isdefined as an ideal profile formed from a group of Dependent task dependencies internally – with elements of technology being used that will result in task executor performance ".According to Jogiyanto (2008:494), there are 8 factors that influence
conformity of technological tasks include:"1. Quality (*quality*) ;2. Positioning (*locatability*);3. Authorization (*authorization*);4. Data appropriateness (*data compability*);5.ease*of Use*;6. Production*timeliness*;7. System Reliability;8. Relationship *with users*"

Employee performance

In conducting employee performance improvements relating to the application of information systems, the company is able to issue many investments. Therefore, employees will be given knowledge and training regarding the implementation of information systems in accordance with the fact whether the implementation of existing information systems has been used in accordance with the needs of the company or the capabilities of its employees. Donni Juni Priansa (2014:269) explains The understanding of employee performance as follows: "Employee performance is the level of success of employees in completing their work."

Measurement of employee performance is done by looking at the impact of the system on the effectiveness of individual task completion. Mondy, Noe, Premeaux (1999) in Donni Juni Priansa (2014:271) states that measurement of employee performance can be done using several dimensions, among others: quantity*of* work), Quality *of*work,Independence (*dependability*), Initiative (*Initiative*), adaptability (*Adaptability*), co-operation (*cooperation*). "

2. Method

Design Research

This research aims to gain influence between implementing accounting information system and the conformity of task-technology to employee performance. This research is conducted in the BPJS Labour branch of Holy Bandung. The object in this study is the Employee BPJS Employment Branch of Bandung holy. The data used is the primary data, which is data that directly provides data to the data collector. The primary Data in this

study was the result of a questionnaire given to each respondent.

Population and samples

The population is not just people, but also objects and other natural objects. The population is also not just the amount that is in the subject object studied, but covers all the characteristics/properties possessed by that subject or object. The target population in this research is employees at BPJS Employment Bandung as many as 45 employees. In this study used Nonprobability sampling technique is a technique of saturated samples. A saturated sample is a sampling technique when all population members are used as samples according to Sugiyono (2017:85). Another term for a saturated sample is a census, in which all population members are made samples. Thus the researcher does not give the same rights to each subject to obtain the chosen opportunity to be a sample, which is 45 employees.

Data Analysis Techniques

The data analysis technique in this study is a correlation and regression analysis technique by testing instruments using valicity and relaibility tests. The hypothesis test used in this study was test T and Test F.

3. Result and Discussion

Of the 45 questionnaires distributed to respondents, which were received again amounted to 42 questionnaires. Some respondents (3 people) do not give an answer because they are in office outside.

Respondent's response to vAriabel accounting information System.

The use of a quality accounting information system is very useful for companies and agencies in determining the measures or policies taken to facilitate the supervision especially on the activities of the company. In this research variables the implementation of accounting information system was measured using 6 indicators namely:*hardware*,software, Human (*brainware*), procedures, base Data, and communication networks are operationalized into 12 questions.

Based on the questionnaire responses to the variable implementation of accountant information SystemsI showed that by 36% of respondents answered strongly, 59% of respondents answered agree, 4% of respondents answered doubt, 0.8% of respondents answered disagree and 0.2% of respondents answered strongly disagree. If accumulated is 95% of respondents who answered agree. It concluded that the implementation of accounting information system in BPJS Employment Bandung is very high.

Respondent's response to technology duty suitability

For variable conformance tasks The technology is measured using 8 indicators namely: quality, location placement, authorization, Data conformance, ease of use, timeliness, system reliability, user relationships, Be operationalized into 16 questions. The results showed32% of respondents answered very concur, 61% of respondents answered agree, 5% of respondents answered doubt, 1.8% of respondents answered disagrees and 0.2% of respondents answered strongly disagree. If accumulated is 93% of respondents who answered agree. It concluded that the suitability of technological tasks in BPJS Employment Bandung including a tall Sanga.

Respondents response to Employee performance.

Employee performance is the result of work achieved by an employee in carrying out the duties that have been responsible for a certain period of time based on proficiency, experience, knowledge, and seriousness in implementing Its job. In this research the performance variables of employees measured using 6 indicators namely: quantity of work, quality of work, independence, initiative, adaptability, and cooperation with operationalized into 12 questions. Results showed31% of respondents answered strongly agree, 67% of respondents answered agree, 1.5% of respondents answered doubt, 0.4% of respondents answered disagrees and 0.1% of respondents answered strongly disagree. If accumulated is 98% of respondents who answered agree. It concluded that the employee's performance in BPJS Employment Bandung is very high.

Data Analysis

Validity test

The validity test is a test conducted to view the valid or data of an instrument. Based on the calculation of 40 questions divided into three variables, namely application of

accounting information System (X1), conformity of technological tasks (X2), and employee performance (Y). D.each variable amounted to 12 questions for the X1 variable, 16 questions for the variable X2, and 12 questions for the Y variable submitted into the questionnaire to the respondents numbering 42 people, of the entire X1 variable statement, The variable X2 and variable Y are declared valid because the Rcount value is > rtable by 0.3 so that it can be said that an instrument valid statement can be used in this study.

Reliability Test

The reliability test is used to indicate the extent to which a measurement result is relatively consistent when measuring the same aspect of the same measuring instrument. Before performing the reliability test, as well as the validity test, the questionnaire responses from the respondents were first emulated. The lowest value for the reliability test according to *Cronbach Alpha* is 0.6. If the value of *Cronbach Alpha* above 0.6 Then the element is declared reliable. However, if less than 0.6, then the element is declared unreliable. Based on the computation of reliability test can be made table of reliability testing for variable X1, X2 and Y are as follows:

Table 2.Variable X1 Realiability , X_2 . and Y

Variable	R_{Count}	R_{Table}	Description
Variable X1	0,877	0,6	Reliable
Variable X2	0,909	0,6	Reliable
Variable Y	0,906	0,6	Reliable

Multiple Linear regression analysis

To be able to know how to influence the implementation of accounting information system and conformity of technological tasks against employee performance, calculation is required by using regression formula. Regression analyses are used to measure the influence of variables independent of its dependencies variables. The type of regression used is double linear regression, multiple linear regression is used when the state of the independent variable there are 2 or more of its dependencies variables. The results of multiple linear regression calculations can be seen in the table as follows:

Table 3. Table Coeficients

Correlations			X1	X2	Y
Pearson Correlation	X1	Correlation Coefficient	1	,838**	,591**
		Sig. (2-tailed)	.	0	0
		N	42	42	42
	X2	Correlation Coefficient	,838**	1	,508**
		Sig. (2-tailed)	0	.	0,001
		N	42	42	42
	Y	Correlation Coefficient	,591**	,508**	1
		Sig. (2-tailed)	0	0,001	.
		N	42	42	42

** Correlation is significant at the 0.01 level (2-tailed).

Based on SPSS calculation, then *Unstandardized Coefficients* column B, can be the value of constants of 23.213 the value coefficient of implementation of accounting information System (b1) of 0.506 and the value of regression in conformity task technology (B2) of 0.028. So that the equation can be known regression between the implementation of accounting information System (X1), suitability task Technology (X2) against the employee performance (Y) is as follows:

$$Y = 23{,}213+0.506X_1+0.028X$$

Based on multiple regression equations above, conclusions can be concluded:

1) Constants of 23.213 can be interpreted if the implementation of accounting information System (X1) value 0 and the suitability of the technology task (X2) is 0, then the employee performance level (Y) value is 23.213.
2) variable Regression Coefficients of accounting Information System (X1) of 0.506 can be interpreted if another independent variable is fixed and the value of the accounting information system implementation variable increased by 1, then the performance Employees will experience an increase of 0.506. Coefficient of positive value between implementing accounting information system with employee performance, this means the higher implementation of accounting information system then the higher the employee performance.
3) Variable Regression coefficient of technology task (X2) of 0.028 can be interpreted if other independent variables are fixed and the value of conformity variables of the technological task is increased by 1, then the employee performance level will experience An increase of 0.028. Coefficient of positive value between the suitability of the technology task with employee performance, This means the higher the suitability of technological tasks then the higher the performance of employees.

Analysis Coefficient of correlation

Correlation analysis is an analysis tool used to calculate or measure relationships between one independent variable and one dependent variable. Where the correlation coefficient is a number indicating the strong direction of the relationship between one variable and the other. The following calculation results usingSPSS:

Table 4
Analysis Coefficient of correlation

Mo of the		Unstandardized Coefficients		Standardized Coefficients	t	Reserves the.
		B	Std. Error	Beta		
1	(Constant)	23,213	6,133		3,785	0,001
	X1	0,506	0,215	0,557	2,350	0,024
	X2	0,028	0,[161]	0,041	0,173	0,864

From the results of the SPSS calculations above, it is known that the accounting Information System implementation (X1) variable to the employee performance (Y) value of its correlation is 0.591 positive. A correlation number indicates that the correlation between accounting information system implementation (X1) to employee performance (Y) is in the "medium" category, while a positive value indicates a pattern of relationship between the information system implementation Employee performance accounting is unidirectional (the higher the implementation of accounting information system is the higher the employee's performance). The acquisition of P-count = 0.000 < 0.05 indicating that the relationship occurred is significant.

Koefisen Deteminasi

Coefficient of determination analysis is used to demonstrate how large the percentage of independent variables are used in describing variations of dependent variables. To see the degree of dependency between independent variables against dependent variables can be used formula coefficient of determination.

Table 5.
Coefficient of determinations analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,592[a]	0,350	0,317	4,063

a Predictors: (Constant), X2, X1

b Dependent Variable: Y

Model Summary[b]
Source: Questionnaire Processed

Based on SPSS calculation obtained in column R^2 (r *Square*) of 0.350 or 35% showing the percentage of contributions of independent variable influence (implementation of accounting information system and task conformance The dependent variable (employee performance) is 35%, while 65% is influenced by other variables not included in this research model.

Hypothesis Testing
Test T
This test is intended to know the significance of the effect of independent variables on dependent variables individually. The T-value test is performed with two sides used to test the hypothesis. Test results were obtained from test significance with SPSS program version 22. T test results are succinctly shown in table 5.

Table 6. T Test result

Variable	T_{Count}	T_{table}*	p-*value*	Description
Accounting Information System implementation (X1)	2,350	2,022	0,024	Significant
Conformity of technological tasks (X2)	0,173	2,022	0,864	Not significant

Source: Processed Data

The Accounting Information System implementation (X1) variable has a T_{count} = 2.350 with P-*value* = 0.024, while the T_{table} of significance is 5% with DF = 42-2-1 (DF or degrees of freedom gained from Number of respondents minus the number of independent variables minus one) is = 2.022. Due to $T_{count} > t_{table}$ (2.350 > 2.021) with P < 0.05, Ho is rejected and Ha accepted. This means that the implementation of accounting information System (X1) significantly affects employee performance (Y). Variable Conformance task Technology (X2) has a T_{count} = 0.173 with P-*value* = 0.864, while the T_{table} is of significance 5% with DF = 42-2-1 (DF or degrees freedom is obtained from the number of Respondents minus the number of independent variables minus one) are = 2.022. Due to $T_{count} < t_{table}$ (0.173 < 2.021) with P > 0.05, Ho is accepted and Ha is rejected. Meaning the conformity of technological tasks (X2) has no significant effect on employee performance (Y).

Test F
The F test is used to know the significance of the regression model used. The way it is used is to compare the F_{count} with the F_{table} as significance = 5%. The test results of the F can be seen in brief as shown in the table as follows:

Table 7. test Result F

Variable	F_{Count}	F_{Table}*	p-*value*	Description
Application of Accounting and conformance information system for technology	10,496	3,24	0,000	Significant

From the results of data analysis obtained F_{count} = 10.496, while the F_{table} of significance 5% with DF (the number of respondents minus with the number of independent variables minus with one) is 3.24. Because the F count > F table (10.496 > 3.24), then the regression model used is significant. This indicates that the information system implementation variables and the technology task conformance variables jointly affect the employee performance variable. This means that the effect of implementing accounting information systems and the conformity of technological tasks significantly affects employee performance. Based on the results of the study can be concluded that the better the implementation of information systems accounting and conformity of technological tasks, the better the performance of employees. It is also supported by previous research conducted by Sodikin (2016) under the title "Influence of Effectiveness of information system implementation of accounting and conformity of task technology (*Fit*) to employee performance".

4. Conclusion

From the results of data analysis and discussion can be taken as a conclusion:

The results showed that the implementation of accounting information System (X1) had significant effect on employee performance (Y). The results showed that conformity of technological duties (X2) had no significant effect on employee performance (Y).

The results showed that the accounting information System implementation (X1) variable and the Technology task conformity variable (X2) jointly affected the employee performance (Y) variable.

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