Satisfaction Influence Use of Accounting Information Systems, Computer Anxiety, Technology Acceptance and Self-Efficacy Against Employee Performance PT. Delta Dunia Textile Sukoharjo

Dinda Elnusa Try Atmaja1, Siti Nurlaela2, Yuli Chomsatu Samrotun3

[1,2,3]S1 Accounting Study Program, Faculty of Economics, Universitas Islam Batik Surakarta

Jl. KH. Agus Salim No. 10, Surakarta, Indonesia

E-mail: Dindaelnusa97@gmail.com

Abstract: This study aims to determine the effect of satisfaction is the use of Accounting Information Systems, Computer Anxiety, Technology Acceptance and Self-Efficacy against Employee Performance PT. Delta Dunia Textile Sukoharjo. This research was motivated by the importance of the application of information technology, the anxiety in using the technology, benefits and ease in operating the company's information technology. With the quality and performance of employees both in the mastery of information technology it will be a good contribution to the company, so as to compete competitively with other companies. This study is located in one of the companies in Sukoharjo. Used a sample of 40 respondents with sampling using purposive sampling technique. The results showed; (1) There is no effect between satisfaction Usage Accounting Information Systems on Employee Performance, (2) there is influence between Computer Anxiety on the Performance of Employees. (3) There is influence between the Technology Acceptance the Employee Performance, (4) There is influence between Self -Effivcacy the Employee performance.

***Keyword*:** **Accounting information system; Computer Anxiety; Technology Acceptance; Self-efficacy; Employee performance**

1. PRELIMINARY

The era of globalization resulted in the rapid technological developments. It is of course also result in increasing competition in the business world. Competitive advantages created by the company can be reached by one way, namely improving the performance of employees and the ability of employees to run the technology and systems that already exist in the company. Reliable accounting information system is one way to improve the quality of employee performance, as an accounting information system designed to produce financial information used by the wearer in important decision-making process in a company.

Accounting is a system. Is a unified system consisting of subsystems or entity

consisting of a smaller entity, which relate to each other and have a purpose tertentru. An input processing system (inputs) into outputs (output). Input accounting system is evidence of transactions in the form of a document or form. Output of whom are financial statements according to Nurlaela & Rahmawati, (2010).

2. LITERATURE *REVIEW*

2.1 Satisfaction Usage Accounting Information Systems

a. Satisfaction

According Khotler (2000) definition of satisfaction isone's feelings about pleasure or disappointing results from comparing the appearance of a product that has been provided (result) in dealing with the expectations of customers. Thus fully customer satisfaction does not mean give what we think of their desire, but what they really want and when and how they want.

Satisfaction use of an assessment as to whether the performance of an information system was relatively good or bad, and whether the information system presented compatible or incompatible with the purpose of the wearer. In general, user satisfaction is the result of the user perceived performance of a system that is operated in accordance with their expectations. Users are satisfied when their expectations are met. Satisfied users tend to remain loyal longer and relatively more frequent use by Chai & Pavlou (2004)

b. Information Systems

The system is a entitty (unity), which consists of interrelated parts or so-called subsystems which aim to achieve certain goals by Wahyono (2004). The information system recommends the use of computer technology in the organization fatherly present information to the user. Computer-based information system is a group of hardware and software designed to transform data into useful information.

The term information system includes use of information technology to provide information for the users. Computers are used in all types of systems informasii. Includes computer information technology, but also includes other technologies that are used to process information. Technologies such as bar code reading machines and scanning

equipment, and computer equipment and protocol standards such as ANSI X.12, it is important for the office automation and rapid response systems. The function of the information system, any organization that uses computers to process transaction data functions of information systems. Information system functions responsible for data processing. Data processing is the application of accounting information system of the most fundamental in every organization. The function of information systems in organizations has evolved from a complex structure which includes many specialists who qualified opinions Bodnar and Hopwood (2000)

c. **Accounting information system**

Accounting Information Systems is a collection of resources such as people and equipment that is set to transform data into information the opinion of Bodnar and Hopwood (2000). Parjanti, et al., (2014) states the role of information technology for accountants in applying accounting information system, which includes:

1) Information technology helps accountants to complete their obligations more quickly, accurately and consistently.

2) Some of the latest information technology can assist in the development and integration of accounting files, evaluating internal control in the AIS and the variation application software packages.

3) Computer networks deliver data and information, so that is an integral part of the SIA.

4) The computer network will be developed that will help the user with a variety of financial information.

Accounting information should be useful for decision-making, in order to be useful for decision-making that information should have relevant and reliable nature. Relevant information means having timely nature, has predictive value and can be applied for the purposes of the review and correction. While reliable information should have trustworthiness, neutral and present the truth

of the opinion Wahyono (2004)

2.2 Computer *Anxiety*

Definition of Computer anxiety by Igrabia & Parasuraman (1989) is as a person's tendency becomes difficult, worry or fear about the future use of information technology sekanag or in the future.

Wiramirhardja (2005) states that anxiety is a feeling where the person feels fear or loss of confidence was not clear origin and its form so as not bold and able to behave rationally and act in accordance with what should be done. When connected to a computer using the computer anxiety is an expression of negative feelings or excessive presumption about the difficulties caused by the use of computers led to antipathy towards computers

2.3 Computer *Acceptance*

TAM concept was developed by Davis (2004) offer a theory as a foundation for studying and understanding the behavior of users to receive and use information systems. This model has the aim to explain the key factors of the behavior of users of information technology to the acceptance of the information technology adoption. TAM concept expansion is expected to help

predict a person's attitude and acceptance of the technology and can provide the necessary basic information about the factors that pushed the attitude of the individual.

Wulandari & Sons (2015) argues Technology Acceptance Model is one of the aspects of the perceived benefits used by the user, user attitude towards the use of technology, know the ease of use (ease of use), benefits (usefulness), attitudes and behavior of users of computerized systems either device hardware and software are applied. The design of the study is exploratory data analysis with qualitative and quantitative processing. That is an attempt to discover and classify about a phenomenon or social reality.

2.4 *Self-*Efficacy

Computer Self Efficacy is an individual assessment of the ability to use a computer, according to Indriantoro (2000) Computer Self Efficacy is the ability of individuals to use computer applications, operating systems, hardware and file handling, storage and use keyboard keys. An individual's expertise in using a computer is a reference of the individual in the context of the use of information technology.

Bandura (1995) suggested that self-efficacy individuals can

be seen in three dimensions, namely:

1) Level (level) Self-efficacy individuals in doing a different task in the level of difficulty of the task. Individuals have a high self-efficacy in an easy and simple task, or also on the tasks are complex and require high competence. Individuals who have high self-efficacy tend to choose the difficulty level of the tasks according to his ability.

2) Breadth (generality) This dimension relates to the individual mastery of the field or job duties. Individuals can declare itself has self-efficacy on a broad activity, or limited to specific domains function. Individuals with high self-efficacy will be able to master several fields at once to complete a task. Individuals who have a low self-efficacy only control bit field is required in completing a task.

3) *Strength (strength)* The third dimension is more emphasis on the level of strength or stability of the individual against his conviction. Self-efficacy showed that actions by individuals will deliver results in accordance with the expected individual. Self-efficacy is the basis of

effort he did, even when confronted with obstacles though. From the above it can be concluded that self-efficacy include dimensional (level), breadth (generality) and power (strength).

2.5 Employee performance

Definition of managerial performance is the result of the process of managerial activities that are effective, efficient and cost-effective start of the planning process, implementation, administration, reporting accountability and supervision according to Setiawan, et al., (2016)

Performance refers to the achievement inidividu governed by standards or mkinerja set by an organization. Performance is the result of the quality and quantity of work accomplished by an employee in performing their duties in accordance with the responsibility which diebrikan kepadanyaa. Factors affecting kenerja employees is the ability (ability) and motivation factors (motivation), capability realitras (knowledge and skills) Mangkunagara (2002)
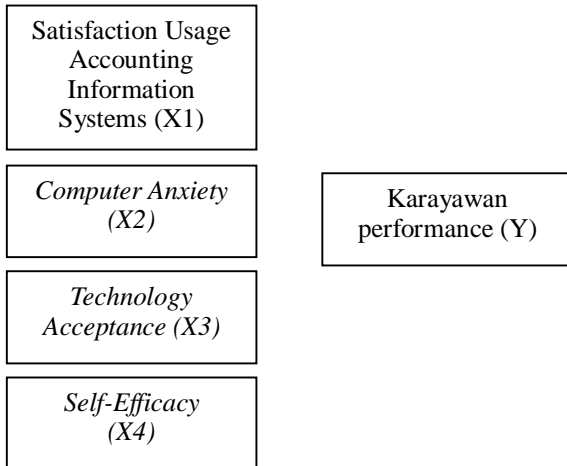
2.6 Framework

Satisfaction Usage Accounting Information Systems (X1)

Computer Anxiety (X2)

Technology Acceptance (X3)

Self-Efficacy (X4)

Karayawan performance (Y)

Figure I.1 Framework for Thinking

2.7 Hypothesis

1) **Effect of Accounting Information System Usage Satisfaction on Employee Performance**

Parjanti, et al., (2014) in his research indicates that the variable X1 in the study are Accounting Information Systems and significant influence on employee performance. These results indicate that the better the information systems in an organization, it also increase the performance of employees in the company.

H1: Accounting Information System Usage Satisfaction berpengaru the Employee Performance.

2) **Influence of Computer Anxiety on Employee Performance**

Sudaryono (2015) The relationship between computer anxiety with computer literacy in the framework of this thinking digambarkann that computer anxiety has a negative influence on computer skills. Computer users with high anxiety computer will show the level of computer literacy is lower, with the results of computer anxiety has no effect on the expertise in using the computer.

H2: Influence of Computer Anxiety on Employee Performance

3) **Computer Acceptance influence the Employee Performance**

Widjana & Rachmat (2014) states that the perceived ease of use has a positive effect on perceived enjoyment. This condition is due to that the easy to use internet banking, the customer is getting happier and enjoy internet banking. Also significant relationship between perceived usefulness and attitude towards the use of internet banking, customers will have a positive acceptance of internet banking when customers feel that using internet banking to benefit customers. Perceived ease of use and attitudes towards the use of Internet banking

also has a significant relationship. This happens because customers who feel that it is not easy to use internet banking will tend to have an attitude of rejection, while customers will have a positive acceptance of internet banking at a time when customers feel that using internet banking is very easy.

H3: The Effect of Acceptance the Employee Performance Computer

4) **Influence of Self-Efficacy against Employee Performance**

Princess Ardi, et al., (2017) Self-efficacy has a significant influence on employee performance. With, smaller than the significance level of alpha value and t> t table. These results indicate that the self-efficacy can have a positive influence on employee performance.

H4: The Effect of Self-Efficacy against Employee Performance

3. RESEARCH METHODS

3.1 Types of research

This type of research used in this study is a qualitative research with descriptive approach. Method Qualitative research is research that aims to understand the phenomenon of what is experienced by research subjects, such as behavior, perception, motivation, act holistically, and by way of description in the form of words and language, in a specific context in which the natural and the utilizing a variety of natural methods Maleong (2010)

3.2 Variables and Measurement

1) **Independent Variables (X)**

X1 Satisfaction Usage Accounting Information Systems, satisfaction is often used as a proxy for the success of an information system in comparison with proxies such as level of usage (usage) and perceptions of satisfaction dirasakn against accounting information systems that already exist, the instruments of measurement with 7 items of questions.

X2 is Computer Anxiety, is as a person's tendency becomes difficult, worry or fear about the future use of information technology sekanag or in future Igrabia & Parasuraman (1989) This variable is measured by Instrument Computer Anxiety Rating Scale which dikembangkaan by Heissen, et al., (1987) This instrument consists of 10 items of questions.

X3 Technology Acceptance Model, the concept of TAM was developed Davis (2004) offer a theory as a foundation for studying and understanding the behavior of users to receive and use information systems of these variables are measured with an instrument consisting of 12 items of questions that included questions about the ease of use of the technology and benefits obtained from the use of such technology.

X4 variable of this research is Self-efficacy is a person's belief in the ability of him to do something or a specific job which it is responsible according to Bandura (1995), this variable is measured by the instrument Computer Self-Efficacy Scale (CSE), which contains 5 items of questions. Questions include the ability of the user in terms of computer applications, computer operating systems, handling of files and data storage hardware, the use of the keyboard

2) **Dependent *Variable (Y)***

Y variables in this study is that an employee performance level employees to achieve the requirements of the job

efficiently and effectively by Parjanti, et al., (2014) the measurement variable is to use questions as many as 12 items of questions

3.3 Population and Sampling

Roscoe (1975) The sample size depends on the number of population. Minimal sample by Roscoe for a population of less than 500 people represented 30 people. For samples that split again into several sub-categories of samples, such as gender, level and the like then the samples required minimum 30 samples. To study multiple regression test sample size of at least 10 times the number of variables studied, whereas for simple experimental study, the number of samples it takes about 10 to 20 samples. The population in this research is PT. DELTA WORLD TEXTILE Sukoharjo. A sample of 40 employees of the administration.

4. *RESULTS* AND *DISCUSSION*

4.1 Descriptive analysis

Table 1 Descriptive Test Results

Ket	Min	Max	mean	Std Division
Ak Information Systems	17.0	35.0	24.42	3.62956
computer Anxiety	18.0	35.0	25.45	3.78899
technolog Acceptanc	35.0	55.0	43.32	5.68122
Self-Efficacy	12.0	25.0	18.80	3.18007

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Variable Accounting Information Systems sebesar17,00 minimum value, maximum value of 35.00, the mean value of 24.4250 , The standard deviation value of 3.62956

Variable Computer Anxiety minimum value of 18.00, a maximum value of 35.00, the mean value of 25.4500 , The standard deviation value of 3.78899

Variable Technology Acceptance minimum value of 35.00, a maximum value of 55.00, the mean value of 43.3250 , The standard deviation value of 5.68122

Accounting Information Systems Variable minimum value of 12.00, the maximum value is 25.00, the mean value of18.8000 , The standard deviation value of 3.18007

4.2 Test Instruments Data

a. Validity test

Based on the results of validity test with SPSS 17 processing results can be obtained satisfaction variables Use of Accounting Information Systems 7 items, variable Computer Anxiety 10 items, 12 items Acceptance Computer variable, and the variable Self-Efficacy 5 items. With significant value 0,000 then the four variables declared invalid:

Table 2 Data Validity Test Results

variables	item	Sig	Information
Satisfaction SIA (X1)	1-7	> 0.05	valid
Computer Anxiety (X2)	1-10	> 0.05	valid
Computer Acceptane	1-12	> 0.05	valid
Self-Efficacy (X4)	1-5	> 0.05	valid

b. test Reliability

Based on the results of reliability test five significant variables with Cronbach Alpha above 0.05 with each - each value of Cronbach Alpha: Satisfaction Usage Accounting Information Systems at 0.845, 0.735 for Computer Anxiety, Computer Acceptance of 0.892, Self-Effcacy amounted to 0,879 and Employee Performance amounting to 0.928. Thereby it can be concluded that all five variables are declared reliable.

Table 3. Test Results Reliabelitas

variables	Cronbach's Alpha	Information
Akt Information Systems (X1)	.845	reliable
Computer Anxiety (X2)	0.735	reliable
Technology Acceptance (X3)	.892	reliable
Self-Efficacy (X4)	0,879	reliable
Employee Performance (Y)	0.928	reliable

4.3 Classic assumption test

a. Normality test

Normality test results can be viewed and it is known that the testing of normality that has been done shows any symptoms of normality, thus variables tested

already qualified normality assumption test which can be seen in the table below:

Table 4. Normality Test Results

variables	Asym.Sig (2 tailed)	Ket
Ak Information Systems (X1)	.595	Normal
Computer Anxiety (X2)	.570	Normal
Technology Acceptance (X3)	.160	Normal
Self-Efficacy (X4)	.330	Normal
Employee Performance (Y)	0.135	Normal

c. test Multikolerasi

The test results in the table below shows that all four variables have a tolerance value> 0.01 and Significance values <10 so that it can be said that the data is not mengalam multikorelasi

table 5, Test Results Multikolerasi

variables	toll	VIF	Information
Satisfaction SIA (X1)	, 798	1,253	not Multikorelasi
Computer Anxiety (X2)	, 380	2,630	not Multikorelasi
Computer Acceptane (X3)	, 427	2,434	not Multikorelasi
Self-Efficacy (X4)	, 585	1,710	not Multikorelasi

d. test Hetoskedesitai

The test results in the table below shows that out of the 4 variables have significant value>

0.05 thus then to 4 **variables** can be stated that no symptoms of heteroskedesitas

Table 6. Test Results Hetoskedesitas

variables	Sig	Information
Satisfaction SIA (X1)	.453	not heteroskedesitas
Computer Anxiety (X2)	0.068	not heteroskedesitas
Computer Acceptane (X3)	0,020	not heteroskedesitas
Self-Efficacy (X4)	.104	not heteroskedesitas

e. autocorrelation test

Based on the research described autocorrelation Durbin Watson value of 2,219. It can be concluded that the regression model revealed there are no autocorrelation.

Table 7. The test results autocorrelation

variables	Durbin Watson	Information
X1, X2, X3, X4	2,219	not autocorrelation

4.4 Hypothesis testing

a. Multiple Regression Test Linierr

Based on the results obtained from the questionnaire respondents, the data processing results can be obtained with SPSS 17. This is the result of multiple linear equation is as follows:

$$Y = 7437 + (-.083) + 0.267 + 0.148 + 1{,}503 + e$$

b. Hypothesis test (t test)

The test results in the table below shows that the H1, H2, H3 and H4 rejected dieterima

table 8, Results Hypothesis test (t **test**)

Variable	t-count	t-table	Sig	result
Satisfaction SIA (X1)	-.442	-2.030	.661	H1 is rejected
Computer Anxiety (X2)	1,025	2,030	.312	H2 is rejected
Computer Acceptane (X3)	.902	2,030	.373	H3 is rejected
Self-Efficacy (X4)	6,010	2,030	.000	H4 accepted

Hypothesis 1: Satisfaction Uses of Accounting Information Systems has no effect on employee performance.

From the test results X1 Satisfaction Usage Accounting Information Systems t values obtained show -t table value $\leq t \leq t$ table (-2.030 -0.422 $\leq$ $\leq$ 2.030) and significantly> 0.05 (0.661> 0.05), then Ho is rejected and H1 accepted thus the Accounting Information System Usage Satisfaction does not affect the Employee performance.

Hypothesis 2: Computer Anxiety has no effect on employee performance.

From the test results X2 Computer Anxiety t value shows the value of t table $\leq t \leq t$ table (-2.030 $\leq$ 1.025 $\leq$ 2.030) and significantly> 0.05 (0.321> 0.05), then Ho is

accepted and rejected thus H2 the Computer Anxiety has no effect on employee performance.

Hypothesis 3: Computer Acceptance does not affect the employee performance.

From the test results obtained value X3 Computer Acceptance t show t table $\leq t \leq t$ table (-2.030 $\leq$ 0.902 $\leq$ 2.030) and significantly> 0.05 (0.373> 0.05), then Ho is accepted and rejected as such hence H3 Technology Acceptance does not affect the employee performance.

Hypothesis 4: Self-Efficacy influence on employee performance. From the test results X4 Self-Efficacy t value shows the value of t table $\leq t \leq t$ table (-2.030 $\leq$ 6.010> 2.030) and a significant <0.05 (0.000 <0.05), then Ho is rejected and H4 accepted thus, Self-Efficacy influence on employee performance.

c. Feasibility Model (Test F)

By using SPSS data processing 17, the obtained f calculated at 8.917 and the test criteria 24.188 f count> F table = 2.64 it means that there are significant co - operation between the independent variable in the form of satisfaction Use of Accounting Information Systems, Computer Anxiety, Computer Acceptance and Self-Efficacy against Employee Performance

table 9, F test results

F count	F table	Sig	result
24.188	2.64	0.05	Eligible models

d. Test the coefficient of determination

Based on the test results of determination (R2) with the value of Adjusted R Square of 73.4 5% can be concluded variables Satisfaction Usage Accounting Information Systems, Computer Anxiety, Computer Acceptance and Self-Efficacy influence a percentage contribution of 70.4% to the independent variables, Performance employees (Y), while presentas by 29.6% influenced by variables / factors not examined.

5. CONCLUSIONS

a. Conclusion

This study examines the effect of satisfaction Use of Accounting Information Systems, Computer Anxiety, Technology Acceptance, Self-Efficac the Employee Performance with a sample of 40 respondents employees of the accounting and administration of a company

Based on the results of testing hypothesis 1, hypothesis 2, hypothesis 3 and hypothesis 4 proposed in this study that states that the variable Satisfaction Uses of Accounting Information Systems does not affect the performance of the employee, it is not in line with research conducted by Parjanti, et al., (2014) with the result that the accounting information system affect the performance of employees. Tecnology Acceptance does not

affect the employee's performance is not in line with the results of research conducted by Pikkarainen (2004). Computer Anxiety has no effect on employee performance is in line with the results of research conducted by Sudaryono (2015) which states that the Computer Anxiety or anxiety computing the expected low so that the employee's performance will increase. While Computer Self-Efficacy variables affect the Employee Performance results are consistent with research conducted by the Princess, et al., (2017). Satisfaction Usage Accounting Information Systems. Thus the variable Computer Anxiety and Self-Efficacy supporting empirical evidence. while for the satisfaction variable usage accounting information system, Technology Acceptance mndukung no empirical evidence.

The results of this study indicate that (1) variable Accounting Information System Usage Satisfaction no effect on employee performance, (2) Variable Computer Anxiety has no effect on employee performance, (3) Variable Technology Acceptance does not affect the employee performance, (4) Variable Self- efficacy effect on Employee performance

b. Suggestion
1. Can conduct research using a sample and the wider population, for example is not only limited to staff administrative staff of

marketing, but can also conduct research using staff administration of payroll or administration more and add some companies as a comparison between a company with perusaan others ,

2. Subsequent research it helps not only use kuoesioner and interviews, it might be able to use financial statements or concerned with accounting information useful to strengthen the conclusion.

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