THE EFFECT OF TOP MANAGEMENT COMMITMENT, EMPLOYEE PERCEPTION OF ORGANIZATION SIZE, USER TRAINING, AND USER EDUCATION BACKGROUND ON ACCOUNTING INFORMATION SYSTEM PERFORMANCE AT PT XYZ

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Abstract

The purpose of this study was to analyze the effect of top management commitment, employee perceptions of organizational size, user training, and user educational background on the performance of accounting information systems (AIS) in distribution companies. The object of this research is at PT. XYZ where this company is one of the companies engaged in distribution. The sampling technique in this study uses purposive sampling where some of the requirements for sampling are determined by certain criteria, such as employees at PT XYZ who use AIS. This study used primary data from questionnaires and distributed to all employees at PT XYZ using AIS. This study used IBM SPSS Statistics software version 20, and the data were analyzed using multiple linear regression models to test the four hypotheses. From the results of this study it can be concluded that the commitment of top management, user training, and user educational background affect the performance of AIS. Meanwhile, the employee's perception of the size of the organization has no effect on the performance of AIS.

Keywords: Accounting information system, Accounting information system performance, Distribution sector, Employee perception of organization size, Top management commitment, User training, User education background.

INTRODUCTION

Continuous developments have changed all aspects of life, especially in the economic and technological aspects. In the technological aspect, especially information technology has undergone very significant changes starting from how the information is formed to the information becomes a system that can help a company or organization determine decisions. The changes that occur make every company improve the performance of its information technology because it plays an important role in the company's development. This statement is supported by Yesa (2016) that stated information systems are the basis for the conduct of a business. Advances in information technology have encouraged many companies to plan and execute corporate business strategies to increase the company's competitive advantage. Therefore, the development of information technology allows every company to change its business strategy through technology as the main element in generating new ideas (Luftman et al., 2017)

Furthermore, the development of this information technology has also affected the field of accounting, which is known as the AIS (Accounting Information System).

The accounting information system is a system that operates the data collection, processing, categorizing, and financial reporting functions to provide relevant information, which can later be used as a basis for decision making (Al-Hiyari et al., 2013). This statement is also supported by Nahriyanti (2020) stating that accounting information is needed by internal and external parties of the company, such as government, investor, top management, and other components that have the authority to make decisions in that company or their organization. Advances in information technology have made AIS an important role in business processes because AIS identifies, measures, and records business processes where the information generated can be helpful in decision making. Companies engaged in the service, trade, distribution, manufacturing, and other sectors need an AIS as a tool to run their business. The function of AIS for a company is not only focused on a financial data processing tool but can be used for the procurement process and data collection of goods within a company. Therefore, AIS has an important role in improving a company's performance and is an important tool in the highly competitive business world. During the process of producing the information, the use of AIS in a specific company does not rule out the possibility of obstacles in its implementation, both within and outside the company.

One of the companies that use AIS in carrying out their business activities is a distribution company, even every distribution company implements a system that regulates all accounting processes in order to produce output that can provide information for company development. Distribution plays an important role in everyday life in society, especially in the business sector. A distributor company is a company that acts as a bridge between producers and consumers in transactions. According to Ginting (2019), in activities, distributor companies only take products that are ready for use without modifying them. This statement is also supported by Delyanri (2021) that stated a distributor is a company that can buy products in a large quantity and distribute them to sub-distributors or direct retailers. In addition, in running its business, this distributor companies purchase products directly from producers in large quantities and then send them to customers.

The use of AIS in distribution activities is very important considering that in current distribution activities there are various kinds of transactions and activities that require every company to adapt to technological developments that occur. On the other hand, the development of accounting information systems has a significant effect on distribution activities.

Therefore, companies that are engaged in the distribution sector need the good performance of AIS to ensure their business activities can run smoothly. Without an accurate AIS performance, a company will produce decisions that cannot support the improvement and development of the company. PT. XYZ is one of the companies with this facility in its system, especially in the distribution sector. This company is a distributor company that has implemented an AIS in its operational activities since 1995, and in 1996 the use of AIS began to be implemented in every department in the company. In addition, in the same year, the company started to design and develop its accounting information system following the users' capabilities and the company's conditions.

Although a distributor company's main activity focuses on an intermediary to distribute products from producers or factories to consumers or retailers, a distributor company must also prepare accurate and complete financial reports because these financial statements can describe a company's performance. In addition, based on the findings of discussions between researchers and the company's head of accounting, the company faced several issues, including differences in each user's ability to understand the development of AIS and top management's difficulty in increasing each user's motivation in the

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training process and use of AIS, where these problems will impact the performance of the AIS. Therefore, PT. XYZ must pay attention to the factors that can affect the performance of AIS because the good performance of AIS will have an impact on all economic activities, one of which is in decision making. In connection with the system's performance, various factors will appear that can influence the success of a company's implementation of an AIS.

The good performance of an AIS is one of the needed criteria for business; the quality of the information provided can reveal the good or bad performance of an accounting information system (Hongjiang, 2015). An information system's performance will be successful if several supporting factors support it. According to Sudibyo and Kuswanto (2011), some factors affect AIS performance, such as user involvement in system development, personal information, engineering skills, top management, formalization of information system development, and training education programs for AIS users.

Meanwhile, a study conducted by Gustiyan (2014) found that the performance of AIS is only affected by user training, education, and participation in the development of AIS. Moreover, AIS performance is unaffected by personal technical ability, top management, formalization of development on information systems. The study conducted by Komara & Ariningrum (2013) concluded that the effect of capabilities, employee perception of Organization size, and user training showed no positive effect on AIS performance, but for user participants, top management, formalization of performance, and user education variable showed-results that proved that there was a positive influence on AIS performance. On the other hand, Sudibyo and Kuswanto (2011) concluded that user involvement and organization size are the variable that has a significant positive relationship with AIS performance because it directly affects the key criteria related to AIS performance. Meanwhile, the other factors in this study did not show a significant relationship with AIS performance. Based on Sari et al (2019), research regarding the factors affecting AIS performance at PT Bank Mandiri Rokan Hulu Regency Branch, top management commitment, user involvement, user technical skills, training, and education variables have a significant influence on AIS performance. Furthermore, Purnawati et al (2018)stated that several factors such as user expertise and Organization size significantly influence the financial performances and accounting department of PT Kusumahadi Santosa. Therefore, the more skilled the employees and the larger the organization will improve the AIS performance. Likewise, the results shown by the variable of formalization of system development have a positive and insignificant effect on AIS performance. The more formal an organization is, the lower the performance of AIS. These studies conclude that these two factors have different effects on AIS performance. In contrast, other studies conclude that these two factors have no impact on AIS performance and are affected by other factors such as organization size and user involvement.

This research will be conducted by selecting several factors in previous studies with different research objects to know the latest analysis of the factors that affect the performance of AIS. In this study, the researcher will use a distribution company as the research object because the researcher considers that previous research was more focused on banking companies than distribution companies. This study aims to improve the quality of information produced by companies that focus on distribution activities through AIS performance. Also, the differences and inconsistencies in the results of previous studies become the basis for this study to re-examine and analyze the factors that influence the successful implementation of AIS. Therefore, the topic of this research is whether factors such as top management commitment, employee perception of organization size, user training, and user education background influence the performances of AIS. It is hoped that the results of this study will strengthen the findings of previous studies and provide benefits in the form of information to PT. XYZ regarding the factors that affect the performances of AIS.

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LITERATURE STUDY AND HYPOTHESIS DEVELOPMENT

Accounting Information System

An accounting information system, sometimes known as an "AIS," is a tool used by Organization management to strengthen control over the activities of a company and produce performance indicators (Al-Hiyari et al., 2013). The use of AIS in companies significantly influences the development of the company. An accounting information system is collected, identified, processed, and delivered to users and decision-makers at all levels of the business through the AIS (O'Donnell & David, 2000). According to Bodnar and Hopwood (2010), the term "AIS" refers to collecting Organization resources, such as people and infrastructure, that are used to convert financial and non-financial data into useful information. This information will then be used by external and internal users in the organization to form a decision. In the process, the AIS system acts as a bridge that connects the two core concepts; accounting and information systems (Meiryani & Syaifullah, 2018). In addition, this system also combines accounting procedures and approaches in managing financial transactions and provides internal or external reporting data. The primary purpose of an AIS is to prepare accurate financial information or statements periodically and ensure the validity and reliability of accounting information provided (Sari et al., 2019). Furthermore, Hall (2012) and David et al (1999) stated three primary objectives for the accounting information system: to support a management function, to assist in management decision-making, and to assist in day-to-day operations. Thus, AIS not only provides financial and non-financial information but can also be used as part of a strategy to give the company a competitive advantage (Jogiyanto, 2003).

The Performance Of Accounting Information System

According to Wibowo and Dewi (2014), performance is defined as both the process and the result of work. Performance refers to the method by which work is carried out to achieve high-quality results. The achievement level of an activity's implementation in a given period is referred to as performance. The success or failure of the organization's performance is determined by the achievement or failure of the goals that have been established. In general, the term performance refers to some or all of an organization's actions and activities over time in relation to a range of standards such as previous or predicted costs, efficiency, management responsibility or accountability, and so on. Accounting information system performance aims to provide an overview of whether existing system performance is following what is needed and is also in line with Organization goals. In addition, the performance aims as an evaluation material that emphasizes comparisons for development which emphasizes changes in a certain period, system maintenance, and documentation of decisions when an increase occurs. An information system performance can be categorized as good when the information system user believes it is easy to operate (Srimindarti and Puspitasari, 2012). User intensity and interaction between system users can also be a factor that makes a good performance. The frequently used system also shows that the system is easier to operate and more accessible for users to use. The good performance of AIS is reflected in the system's success in achieving each company's goals (Verawati, 2017). The factors that affect the performance of AIS will also significantly affect the quality of information that is used as the basis for decision-making by those who need information and determine the success of the company (Anggraini & Medan, 2019) . Performance of AIS is measured from two approaches. The first is user satisfaction of information systems. User satisfaction is how satisfied and confident the information system is provided to meet information needs or the disclosure of the consistency of expectations and results obtained from the system (Rohman et al., 2019). Second, behaviors and activities performed by system users during the AIS development process (Rivaningrum, 2015). System users have a significant contribution to the successful use of information systems. As

previously explained, the quality of each individual's performance is the user's success in implementing an accounting information system. This statement is also supported by Jen (2002) , who stated that good quality performance would be achieved if each user could master the information system used.

Top Management Commitment

In achieving goals and measuring the extent to which success can be achieved, every company or organization requires support and commitment from Top Management. Getting full support from top management is one of the steps to determine the success of planning a system (Nahriyanti, 2020). Top management commitment is an assessment and strong support from management to conduct, analyze, assess, and implement a policy that is jointly determined to achieve the policy's objectives (Fitrios, 2015). Management is an essential part of an organization or company because it has a significant influence in determining a decision (Iskandar, 2015). According to Poon and Young (2013), The level of support provided by top management for a project can be an essential factor in determining the project's success. Companies or organizations with strong management commitment from their leaders and staff will find it easier to achieve the expected results. As a result, the objectives of the policy will be fulfilled. Thus, it is necessary to have management commitment to improve performance and better use of the resulting information.Furthermore, the top management contributes to implementing the information system through participation in formulating designs, analyzing, and making decisions through the information generated from the information system (Meiryani, 2015). This will affect the increase of the level of top management commitment, which serves as a reference in measuring the effectiveness of the implementation of AIS (Laudon & Laudon, 2013). Therefore, it can be concluded that top management is very important to operational managers' success in implementing an AIS. Based on the above discussion, this study suggests the following hypothesis:

H_1: Top management commitment positively affects the performance of AIS.

Employee Perception Of Organization Size

According to Mudjiardjo (2010), perception is a unique interpretation of something rather than a correct recording of the situation. This statement is also supported by Mashuri as cited in Widayanti & Noervita (2013) that stated perception is the process of receiving a stimulus and then selecting, interpreting, testing and reacting to stimuli in the five senses or data. There are several factors that can influence a perception such as experience, intelligence, ability, memory, personality, attitude towards objects and expectations. The main function of perception is to help individuals to interpret the information they receive. The information they receive will be used as a basis for assessing their environment. Meanwhile, Organization size explains the size of an organization and what and how it impacts the organization's management (Tang et al., 2020). Overall, the size of the organization will significantly influence the Organization's structure. The larger the organization's size, the more complex the Organization structure must be adjusted to the proper structure. Organization size is a factor that significantly influences the relationship between strategy and Organization performance (Beer, 1964). Organization size is a factor of concern in determining a company strategy because organization size affects the strategy implementation process on company performance (Tang et al., 2020). Based on the definition of perception and organization size, the employee perception of organization size can be interpreted as an employee's assessment of an organization size seen through the organizational environment and used to determine a decision. On the other hand, organization size and information systems are two interrelated things. Organization size can determine or assist an organization in determining investment decisions in an information system (Cudanov, 2010). The development of employee perception of organization size is supported by more resources, will result in a better information system, so users will be more satisfied using existing AIS and use it more frequently (Ayu

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& Damayanthi, 2018). This statement is also supported by (Fung Jen, 2002) which states that the growing size of the organization will result in a better information system that will increase the performance of the AIS. Therefore, employees' perception of organization size has an important role for the company. Thus, this study proposes the following hypotheses:

H_2: Employee Perception of Organization Size positively affects the performance of AIS.

User Training

User training is a process that must be passed to modify the behavior of attitudes, knowledge, and individual skills through intense learning experiences to get more effective performance in various activities (Davis & Davis, 1990). According to Simanjuntak (2005), user training is part of an investment in human resources to improve job abilities and skills, increasing employee performance. Meanwhile, training for accounting AIS users is defined as an activity that aims to transfer information system knowledge, including information systems concepts, technical skills, and knowledge of specific information system products (Stair et al., 2011). A training program for AIS users in an organization can help develop previously used systems and greatly influence the successful implementation of the AIS in the company.

The special skills possessed by each user are essential for AIS because, for example, if the user can manage a good information system, the type of information generated will have good quality. According to Susanto (2015), the use of the AIS will run optimally if it is balanced with the special or general abilities of the users. Implementing an AIS in a company or organization will be successful if the user gets or takes some training related to the information system (Ramadhan, 2020). Therefore, the purpose of the training of AIS users is to improve users' skills and experience in system-based accounting information management. This will also improve the quality of AIS. Based on the above discussion, the study puts forth the following hypotheses:

H_3: User Training positively affects the performance of AIS.

User Education Background

Education is a process, technique, and method of teaching and learning with the aim of transferring knowledge from one person to another through a systematic and organized procedure that lasts for a relatively long period of time. In addition, education is related to the ability to understand something new. According to Da Luz Mota (2014) , Education is an action taken by employees in an effort to master certain skills, knowledge, and attitudes that result in relatively permanent changes in their work behavior. Education background is one of the important factors in selecting prospective workers because workers who have an excellent education background are likely to have good performance prospects (Baum et al., 2013). Besides work, education is often a basic requirement to hold certain functions, basically the function of education is the same as the function of training, namely facilitating the implementation of the duties, skills, and knowledge of the employee concerned. Education is a continuous process that cannot be separated from the training process. Therefore, the higher the level of education a worker has, the easier it will be to get information when participating in a training.

Based on the National Education System Law No. 20 of 2003, indicators of education level are divided into three such as basic education, secondary education, and higher education. From the three indicators, it can be explained that the higher a person's education level, the better their ability to learn and analyze something. This statement is also supported by Wirawan & Susila (2019) that stated the higher a person's level of education will affect the level of mastery of the material that must be mastered in accordance with the goals and objectives. Based on the explanation above, if it is related to the performance of the accounting information system, it can be explained that if AIS users have a high educational background, the level of mastery of the material described when participating in the training

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program will be better. Thus, every AIS user will have the opportunity to produce good information system performance. This statement also supported by Febriansyah (2019) that stated educational background is a basis used by system users to improve user skills and understanding, especially about AIS. A user's educational background in the context of AIS is defined as the basis that each user has before dealing directly with AIS-related matters. Users with a higher education level and have an educational background in information systems, especially accounting-based information systems, will more easily produce quality outcomes (Utama & Suardikha, 2014). This is because these users have a high level of understanding of a material and long experience with information systems, especially accounting information systems. Thus, this study proposes the following hypotheses:

H_4: User Education Background positively affect the performance of AIS.

RESEARCH METHOD

This study will use the quantitative method to measure top management commitment, employee perception of organization size, user training, and user education background on the performance of the accounting information system. Quantitative research is a systematic, well-planned, and structured type of research from the beginning to the end of this study. The sampling technique and data on this type of research are generally carried out randomly and using research instruments. This research method's measurement process is important because it bridges empirical observations and mathematical expressions in quantitative relationships. Also, this study will use a questionnaire as a data collection instrument and distribute it to a selected sample to see how the performance of AIS is affected by a variety of factors. All of the respondents in this study are PT XYZ employees, particularly those who use AIS in their daily work. Researchers focus on employees who use AIS because the main discussion in this study is to analyze the factors that affect the performance of AIS. Besides that, the researcher only uses one company as the object of research because based on the discussion between the researcher and accounting department PT XYZ, explained that users of accounting information systems at PT XYZ are not only focused on the accounting department only, but almost all departments in the company have implemented AIS in their business processes. The survey was conducted online through a Google survey from 1 August until 18 August 2021. The link of the survey was sent to the company's human resource department and accounting department. An online survey was chosen to provide access to the target respondents who were difficult to reach through other ways. One hundred eighty-six (186) online responses were received, but only 127 responses can use as a sample because only that number meet the criteria. In this study, researchers used non-probability sampling with a purposive sampling technique. The researcher uses purposive sampling because this research requires a sample with special criteria with the aim that the results of this study can describe the problem more clearly and provide representative data. Therefore, the number of respondent population obtained in this study is not the total population that will be used as the research sample, but the total number of respondents who meet the criteria and have filled out the questionnaire. In this study, the researcher does not know how much of the total population will be used as a sample, therefore the number of the respondent population will be used to find how many research samples are needed through the slovin method.

The survey comprised four sections that focused on accounting information system performance, top management commitment, employee perception of organization size, user training, and user education background. Every measurement item in the questionnaire used a 5-point Likert scale as shown in Table 1. It has been applied and validated in prior studies.

The first section of the questionnaire required the respondents to evaluate the commitment of top management toward the performance of accounting information system by using nine measurement

items. The questionnaire was used in several previous studies such as research by Musyaffaq (2020) and Noviani (2018). The items measured how are users' satisfaction with the use of accounting information systems and how they use the accounting information system.The second section measured how employee perception of organization size. This questionnaire was also applied based on previous study such as research by Noviani (2018). In this section, the respondents were asked about their perception of whether the size of the organization affects the performance of accounting information systems.

The third section measured the user training. The questionnaire was used in various previous research such as by Irawati (2011) and Bara (2018). The scales comprised seven-item questions about user training. For example, "I would stand up for a just or rightful cause, even if the cause were unpopular and it would mean criticizing important others." The respondents were required to provide their level of agreement towards each statement. In the fourth section, the respondents were required to inform their education background. This section aims to find out whether the educational background of users can help them understand the material when attending training on accounting information systems. The questionnaire was also applied in research by Ningtias (2020) and Zakiah (2020).

Table 1: Measurement Instrument of the Variables

Variable	Operational Definition	Indicators	Scale
Accounting Information System Performance (PAIS)	Accounting Information System is the level of system capability following its function in producing the information needed to achieve specific goals that can be seen through the satisfaction of users of AIS and from users of the AIS itself.	There are nine items' statements for the performance of the Accounting Information System	5-point Likert scale
Top Management Commitment (TMC)	Management is an important part of an organization because it has a big influence on determining a decision. Therefore, commitment from top management is an important component of the AIS application process	There are seven-item questions for the Top Management Commitment.	5-point Likert scale
Employee Perception of Organization Size (EP)	Organization size and information systems are two interrelated things. Employee perception of organization size can determine or assist an organization in determining investment decisions in an information system. The growing size of the organization will result in a better information system that will increase the performance of the AIS.	There are four item questions for the Employee perception of organization Size.	5-point Likert scale

User Training (UT)	Training is the best way for users to improve the use of AIS as a consideration in decision-making. AIS's performance would be higher if user training and education programs were introduced.	Seven items question to measure about the user training.	5-point Likert scale
User Education Bacground (EB)	Education background is one of the important factors in selecting prospective workers because workers who have a good education background are likely to have good performance prospects.	Five statements are to be used by researchers to measure about the user's education background.	5-point Likert scale

Multiple Linear Regression

To test the effect of top management commitment (X1), employee perception of organization size (X2), User Training (X3), and User Education Background (X4) on the performance of the accounting information system (Y) at PT XYZ, multiple regression was used. analysis models. The researcher chose this model because it was only to test top management commitment, employee perception of organization size, User Training, and User Education Background on the performance of accounting information systems, either partially or simultaneously. Data processing is carried out using the SPSS (Statistical Package for Social Science) 20 program. The equation model is as follows:

Description:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 Y_2 + \beta_3 Y_3 + \beta_4 Y_4 + e$$

Y = Performance of AIS.
X_1 = Top Management Commitment.
X_2 = Employee Perception of Organization Size.
X_3 = User Training
X_4 = User Education Background.
β_0 = Constant Value of Performance of AIS Equation.
β_{1-4} = Coefficient Regression.
ϵ = Error

RESULTS AND DISCUSSION
Respondents' Characteristic

Table 2: Demographic Information		
	N	**Percentage**
Total Participants	127	100%
Gender		
Male	54	43%
Female	73	57%

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Department		
Accounting	21	17%
Sales	16	13%
Administration	13	10%
Finance	12	9%
HRD	9	7%
Purchasing	8	6%
Quality Control	8	6%
IT	7	6%
Logistic	7	6%
Marketing	6	5%
Treasury	5	4%
Tax	4	3%
Management	3	2%
Factures	3	2%
PPIC	3	2%
Industry	2	2%
Education Level		
Associate's Degree	21	17%
Bachelor Degree	106	83%

Source: Microsoft Excel 365 (processed by the authors)

Based on table 2 shows that respondents with female gender are 73 people with a percentage of 57%, and respondents of the male gender are 54 people with a percentage of 43%. For the department, 21 or 17% from the accounting department, 16 or 13% from the sales department, 13 or 10% from the administration department, 12 or 9 % s from the finance department, 9 or 7% from the human resource department, 8 or 6% from the Purchasing Department, 8 or 6% from the Quality control department, 7 or 6 % from the IT department, 7 or 6% from the Logistics department, 6 or 5% from the marketing department, 5 or 4% from the treasury department, 4 or 3% from the Tax department, 2 or 2% from
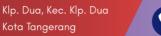
Industry Department, 3 or 2% from Management, Invoices, and PPIC Department. For the education, 106 are bachelor degree respondents or 83% and 21 are Associate's Degree respondents or 17%.

Validity and Reliability Test

Table 3: Validity Test Result				
Item	**Variable**	**r-count**	**r-table**	**Status**
TMC1	Top Management Commitment (X1)	0.642	0.174	Valid
TMC2		0.691	0.174	Valid
TMC3		0.785	0.174	Valid
TMC4		0.854	0.174	Valid
TMC5		0.719	0.174	Valid
TMC6		0.816	0.174	Valid
TMC7		0.856	0.174	Valid
EP1	Employee perception of Organization Size (X2)	0.703	0.174	Valid
EP2		0.716	0.174	Valid
EP3		0.675	0.174	Valid
EP4		0.620	0.174	Valid
EP5		0.570	0.174	Valid
UT1	User Training (X3)	0.824	0.174	Valid
UT2		0.791	0.174	Valid
UT3		0.773	0.174	Valid
UT4		0.714	0.174	Valid
UT5		0.902	0.174	Valid
UT6		0.777	0.174	Valid
UT7		0.870	0.174	Valid
EB1	Education	0.703	0.174	Valid

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EB2	Background (X4)	0.716	0.174	Valid
EB3		0.675	0.174	Valid
EB4		0.620	0.174	Valid
EB5		0.570	0.174	Valid
PAIS1	Accounting Information System Performances (Y)	0.845	0.174	Valid
PAIS2		0.832	0.174	Valid
PAIS3		0.837	0.174	Valid
PAIS4		0.829	0.174	Valid
PAIS5		0.820	0.174	Valid
PAIS6		0.808	0.174	Valid
PAIS7		0.502	0.174	Valid
PAIS8		0.752	0.174	Valid
PAIS9		0.684	0.174	Valid

Source: SPSS 20, 2021 (processed by the authors)

Based on Table 3, it can be stated that each statement on the variable is valid because it has an r-count value greater than the r-table or has a significant value for all question items below 5%. Thus, the statement used in the instrument is significant and has construct validity or there is internal consistency, which means that the data obtained is valid and can be used for research.

In addition to the Validity Test, the consistency of each indicator or statement in the questionnaire must also be measured through the Reliability Test. This test aims to ascertain whether the indicators in a comparison to determine whether the tested variable is reliable or not; If the Cronbach's Alpha value of a variable is greater than 0.6, it is said to be reliable.

Table 4: Reliability Test Result				
Variable	N of Items	Cronbach's Alpha	Critical Value of Cronbach Alpha	Status
Top Management Commitment (X1)	7	0.885	0.174	Reliable
Employee perception of Organization Size	5	0.659	0.174	Reliable

(X2)				
User Training (X3)	7	0.909	0.174	Reliable
Education Background (X4)	5	0.829	0.174	Reliable
Accounting Information System Performances (Y)	9	0.915	0.174	Reliable

Source: SPSS 20, 2021 (processed by the authors)

This reliability measurement shows that the measurement results meet the credibility of Cronbach's alpha where the value is greater than 0.60 alpha. So, it can be concluded that the statement items from the questionnaire that have been made produce consistent results from the respondents even though they are carried out at different times.

Multiple Linear Regression Analysis

Multiple Linear Regression Analysis is used to analyze the effect of independent variables such as top management commitment, employee perception of organization size, user training, and user education background on the dependent variable, such as performances of AIS. The following is a table of the results of multiple linear regression analysis processed through SPSS:

This study uses multiple linear equation models:

Table 5: Multiple Linear Regression Analysis

Coefficients^{a}

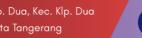| Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Error	Beta		
(Constant)	9,757	,788		5,786	,000
Top Management Commitment	,085	,036	,088	1,985	,025
Employee Perception of Organization Size	,099	,025	,065	1,586	,072
User Training	,087	,027	,042	2,865	,038
User Educational Background	1,689	,134	,788	38,664	,000

a. Dependent Variable: Performances of Accounting Information System

Source: SPSS 20, 2021 (processed by the authors)

$$Y = 9{,}757 + 0{,}085X1 + 0{,}099X2 + 0{,}087X3 + 1{,}689X4 + e$$

From these equations, the regression results can be interpreted as follows:

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Based on this equation, it is known that the constant value for this regression equation is 9.757 with positive parameters. This shows that top management commitment, employee perception of organization size, user training, and user education background are considered constant or equal to 0, then the magnitude of AIS performance will increase. For the top management commitment regression coefficient is 0.085 with positive parameters. This shows that the AIS performance level variable from Top Management Commitment or TMC (X1) has a positive effect, meaning that if the top management commitment increases by one unit, the AIS performance level (Y) will increase by 0.085 or the greater the top management commitment, the AIS performance will increase with assuming other variables are held constant. For the employee perception of organization size regression coefficient is 0.099 with positive parameters. This shows that the AIS performance level variable from employee perception of organization size or EP (X2) has a positive effect, meaning that if the value of employee perception of organization size increases by one unit, the AIS performance level (Y) will increase by 0.099 or the larger value of the employee perception of organization size, the AIS performance will increase with the assumption other variables are held constant. For the user training regression coefficient is 0.087 with positive parameters. This shows that the AIS performance level variable from user training or UT (X3) has a positive effect, meaning that if value of user training increases by one unit, the AIS performance level (Y) will increase by 0.087 or the greater the user training, the AIS performance will increase with assuming other variables are held constant. For the user education background regression coefficient is 1.689 with positive parameters. This shows that the AIS performance level variable from the user education background or EB (X4) has a positive effect, meaning that if the value of user education background increases by one unit, the AIS performance level (Y) will increase by 1.689 or the greater the user education background, the AIS performance will increase with assuming other variables are held constant.

F and t-test Result

The F test is used to demonstrate or establish the combined effect of the independent variables on top management commitment, employee perception of organization size, user training, and user education background on AIS performance.

Table 6: F-Test Result

ANOVA[a]

Model	Sum of Squares	df	Mean Square	F	Sig.
1	2638,466	4	686,985	854,977	.000[b]
	187,159	122	2,546		
	2640,876	126			

a. Dependent Variable: Performances of Accounting Information System

b. Predictors: (Constant), User Educational Background, User Training, Employee Perception of Organization Size, Top Management Commitment

Source: SPSS 20, 2021 (processed by the authors)

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Based on table 5 shows that the value of F is 854,977 with a significance value of 0.000, wherein this study the value of sig 0.000 smaller than 0.05 and Fcount > Ftable or 854,977 greater than 2.68. As a result of the findings of this study, it can be concluded that the independent variables of top management commitment, employee perception of organization size, user training, and user education background have a significant impact on the dependent variable, AIS performance, either individually or in combination.

Hypothesis Testing

The first hypothesis (H1) states that the size of top management commitment affects the performance of AIS. From the results of the t-test on the Top Management Commitment (TMC) variable, it is known that t-count is 1.985 with a significance of t is 0.025. The data shows that t-count is greater than t-table (1.985 > 1.979), or the significance of t is less than 5% (0.025 < 0.050). Therefore, it can be stated that H1 accepted or top management commitment has a significant effect or positively effect performances of AIS.

The second hypothesis (H2) states that the variable employee perception of organization size affects the performance of AIS. From the results of the t-test on the variable employee perception of organization size (EP), it is known that the t-count is 1.586 with a significance of t is 0.072. The data shows that t-count is smaller than t-table (1.586 < 1,979) or the significance of t is greater than 5% (0.072 > 0.050). Therefore, it can be stated that H2 rejected, or the employee perception of organization size does not significantly affect the performance of AIS.

The third hypothesis (H3) states that the user training variable affects the performance of AIS. From the results of the t-test on the user training (UT) variable, it is known that the t-count is 2,865, with the significance of t being 0.038. The data shows that t-count is smaller than t-table (2,685 < 0.038) or the significance of t is less than 5% (0.038 < 0.050). Therefore, it can be stated that H3 accepted, or user training positively effect on performances of AIS.

The fourth hypothesis (H4) states that the user education background variable affects the performance of the AIS. From the results of the t-test on the user education background (EB) variable, it is known that the t-count is 38,664, with the significance of t being 0.000. The data shows that t-count is greater than t-table (38.664 > 1.979) or the significance of t is smaller than 5% (0.000 < 0.050). Therefore, it can be stated that H4 accepted or user education background positively effect on the performance of AIS.

Coefficient Determination Test

The coefficient of determination test is used to determine how the independent variable can adequately explain the dependent variable when R2 (Square) is used. The greater the R2, the more accurately the model describes the relationship between independent and dependent variables. The greater the R2, the more accurately the model describes the relationship between independent and dependent variables.

Table 7: Coefficient Determination Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.892[a]	.778	.760	.874

Source: SPSS 20, 2021 (processed by the authors)

Based on the table 6 shows that the R2 (Square) value in this study is 0.778 or equal to 78%. This result shows that the independent variables such as top management commitment, employee perception of organization size, user training, and user education background contribute 78% to the level of the

dependent variable, such as the performance of AIS. Meanwhile, the remaining 22% is influenced by other variables not explained in this analysis

Our findings highlight the significance of top management commitment, employee perception of organization size, user training, and user education background towards the influence performances of accounting information system. Factors that affect the performances of accounting information system in distribution company which is PT XYZ was explored in this study. The findings support the first hypothesis, which states that the top management commitment influences the performances of accounting information system positively and significantly. This study result is aligned with previous studies conducted by Jen (2002); Ajeng (2015); Chomatsu (2014); Nurlaili (2019); Hamidi & Prabowo (2013); Suryawan & Widhiyani (2013); and Rivaningrum & Mahmud (2015). It states that commitment from top management influences the development of information systems because commitment from top management is one of the keys to the success of accounting information systems. One form of commitment given by top management to information systems is supported by providing facilities and support to subordinates for the development and success of accounting information systems. Top management in an organization or company are the most influential parties in decision making. Therefore, leadership support can be said to have an important role in the development stage of the accounting information system and the successful implementation of the system. In Lestari et al (2017) research explains that the support provided by top management in the form of high attention to information systems and their active involvement in planning information system operations is one of the keys to the success of an AIS. Furthermore, research conducted by Komara (2005) found that the level of support provided by top management for an information system within the organization can be a very important factor in determining the success of all activities related to information systems. The support of top management is critical not only for allocating necessary resources but also for the project's overall success. If top management provides full support in developing information systems, and information users can accept this support, it will provide high trust for users (Antari et al, 2015). But top management support is a strong motivation for employees that the decisions are made of mutual interest and have good prospects in the future. Therefore, the level of support provided by top management indirectly affects the performance generated by an Accounting Information System.

As explained before, top management position is as the final determinant in decision making. Top Management at PT. XYZ has the authority to accept and reject every idea and ultimately the decision will go back to the top management of the company. Therefore, the commitment of top management in the development of information systems will affect the success of the strategy carried out by the company in the performance of accounting information systems, and also the greater the support provided by the Top Management of PT. XYZ to the company's employees will improve the performance of the accounting information system owned by the company, because based on the results of the study indicate that there is a positive relationship between top management commitment and the performance of the Accounting Information System. In addition, according to the researcher, the acceptance of this hypothesis proves that top management at the company has a better understanding and knowledge of AIS. So, they can provide education and appreciation of employee ideas to increase the success of the performance of the accounting information system in an organization they lead. Furthermore, the findings of this study are also supported by PT XYZ's head of accounting, who explained that top management plays an important role in controlling user development and understanding AIS development.

Based on the result above, it can be seen that the second hypothesis which is employee perception of organization size positively affects the performances of accounting information system is rejected. The

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result of this study is aligned with previous study by Almilia & Briliantien (2007); Wasilah (2008); Arifin (2013); Purnawati et al (2018); and Mustofa (2018) which found that organization size does not affect the performances of Accounting Information System. This means that workers' perceptions of organization size do not have a major influence or contribute to the performance of the Accounting Information System. According to Rakic et al (2021), the thing that is most influenced by the size of the organization is the structure designed by the organization. In addition, based on the results of the survey, it shows that most respondents have a perception that organizational size has no effect on AIS performance. Therefore, the findings of this survey do not support the hypothesis which states that employee perception of organizational size has a positive effect on AIS performance.

Moreover, the rejection of this hypothesis indicates that the size of an organization at PT XYZ cannot affect the successful performance of AIS. According to the researcher, this result is caused by the company's size or organization, where the number of employees does not affect the output of AIS. In addition, from the results of this study, the researcher argues that the assessment of an AIS'S performance does not have to be based on the employee perception of organization size because it is possible that a company with a smaller organization size can have a better accounting information system performance compared to a company with bigger organization size. For the example, a company with a smaller organizational size or scale may use higher information systems and higher quality human resources than a company with a larger organizational size. Thus, it can be explained that the perception that employees have in companies with smaller organizational sizes will be better than companies with larger organizational sizes because the information systems and human resources owned by companies with smaller organizational sizes are better than companies with larger organizational size. Therefore, the employee's perception of the size of the organization does not guarantee the higher the performance of the information system used.

Based on the results of the hypothesis test above, it can be seen that the third hypothesis which is user training positively affect the performances of accounting information system is accepted. This result is in line with previous findings from Komara Acep (2005); Gustiyan Hary (2014); Antari et al (2015); Rivaningrum (2015); and Romadhon (2020). This means that, training for employees is mandatory for every company because it helps employees mentally prepare and adapt to their work. This statement is supported by Martins (2020) that stated user training is a process that must be completed to modify an individual's attitude, knowledge, and individual skills through intensive learning experiences in order to perform more effectively in a variety of activities. Therefore, training for information system users is important because information systems cannot be understood based on the theory only, and the use of information is a very common thing for most people. The performance of the accounting information system will be better if the company provides training programs for employees. Designing an AIS is a joint effort between the accounting function of an organization and the professional system. Therefore, training of information system users is an important thing to do before designing AIS. Through this training program they will better understand the complexity of the new system from the developments that occur, and can minimize the risk of errors when the system is implemented.

Furthermore, the acceptance of this hypothesis indicates that the training program at PT XYZ affects the performances of AIS. According to the researcher, this result is caused because the training program for users at PT XYZ can increase the knowledge of system users, improve skills, and how to use good information systems according to their fields to the needs of system users. So, the training program provided by the company can increase the knowledge and skills of users, especially in the use of AIS. The more effective the system user training provided to the employees of PT. XYZ, it will improve the performance of AIS due to the diversity of individual abilities in carrying out and adapting to the

development of AIS that occurred at PT. XYZ. Therefore, training for users of this information system is an important thing to do before an AIS is implemented.

The result of this study proves that hypothesis fourth which is user education background positively affects the performances of Accounting Information system is accepted. The result of this study is supported by previous research Gustiyan (2014) and Rivaningrum (2015). The education possessed by users of information systems will be related to their understanding of the information system that is run and how they understand the importance of AIS. According to Gustiyan (2014), The basic stage of education is determined by the student's level of development, goals achieved, and abilities developed. The level of education of users of an information system can affect the need for an accounting standard in an information system; the higher the user's education, the better the understanding of the information system will be. The level of education of users of an information system can affect the level of understanding of an accounting standard in an information system; the higher the education of the user, the better the understanding of the information system. The acceptance of this hypothesis indicates that the educational background of users at PT XYZ has an effect on the performance of AIS. According to the researcher, this result can occur because the educational background or educational level of AIS users is the basic thing that helps them in using information systems.

In addition, the results of hypothesis testing indicate that PT XYZ is very concerned about the educational background or educational level of a person who will be used as an employee, especially as an AIS user. Therefore, every user of information system, especially AIS users, must master the basics of information systems that they get through the training program. This of course is also influenced by the level of education of each AIS user, because based on the results of the research, especially this variable, it shows that the user education background has an effect on AIS performance. Thus, the higher the user's educational level or educational background, the easier it will be for them to understand the material they get when participating in a training process, and the performance of AIS will be better because every AIS user already understands the basics of using that system. Furthermore, the results of this hypothesis are also supported by the head of accounting at PT XYZ who explained that during the training process top management can compare or assess the level of user understanding of AIS by looking at their educational background or level of education.

CONCLUSION, IMPLICATION, LIMITATION

This study aims to examine the effect of top management commitment, employee perceptions of the organization size, user training and user education background on the performance of Accounting Information Systems. In this paper, the results show that top management commitment, user training and user education background affect the performance of accounting information systems, especially in distribution companies. This illustrates that the commitment of top management plays an important role in the development of an accounting information system in the company. In addition, user training affects the resulting performance of an accounting information system, plus the user's educational background also affects the performance of an accounting information system. This means that top management's commitment to supporting the development of information systems has a strong relationship with information system performance and user educational background can assist users in understanding the training they are participating in, as well as in adapting to information system developments that occur. Therefore, based on the results of the data analysis above, it can be concluded that the results of this study answer the questions of this study with the explanation that of the four variables used only three factors have a positive influence and direction on the performance of the accounting information system at PT XYZ include top management commitment, user training and user

education. Meanwhile, other factors such as employee perception of organization size have no effect on the performance of accounting information systems.

This research is not without limitation. There are four limitation in this research such as first, based on the research results, it is known that the performances of AIS are influenced by three factors such as top management commitment, user training, and user education background. Therefore, the company, especially PT XYZ, pays more attention to these factors to improve the performance of AIS. Second, the need to expand the range of research objects because this study only took objects in one area. Perhaps this number of research objects did not reach all workers at PT XYZ in Tangerang. With the expansion that occurs, it can be used as a reference for generalizing more complex problems. Future research to develop this research by adding new variables that are considered still related to this research so that the results can be defined more perfectly, or adding a moderation or mediation model as a comparison of the analysis.

The quality of the performance of an information system can be seen through two aspects including user satisfaction in using the information system and how the system is formed. These two aspects are influenced or created by several factors such as top management commitment, employee perception of organization size, user training, and user education background. This study contributes in providing empirical evidence that these factors have an important role in improving accounting information systems in distribution companies. In addition, this research also contributes to distribution companies by explaining the need for improving the performance of accounting information systems by taking into account several factors such as top management's commitment to system development, training of information system users and educational background of information system users. Where in this case these factors affect the performance of accounting information systems. In this frame of mind, the existence and commitment given by top management to the development of an accounting information system in a company is needed to improve the performance of accounting information systems.

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