THE EFFECT OF JOB STRESS, BENEFITS, USER SATISFACTION, EDUCATION LEVEL AND TRAINING ON ACCOUNTING INFORMATION SYSTEM PERFORMANCE

Putu Monique Paramadewi[1*], I Nyoman Wijana Asmara Putra[2]

[1,2] Faculty of Economics and Business, Universitas Udayana, Indonesia

E-mail: [1] monique.paramadewi@gmail.com

Abstract

The application and utilization of computer-based information systems will make it easier to face competition in the era of globalization. The way a company uses its financial information system can affect how well that system works for that business. This research aims to determine the effect of work stress, performance allowances, user satisfaction, education and training on the performance of accounting information systems. The research population is employees of the Denpasar City Regional Secretariat who use an accounting information system. A purposive sampling method was used, including a total of 60 participants. The collected data was then subjected to analysis utilizing multiple linear regression techniques. The study findings reveal that the work stress variable has a detrimental impact on the functioning of the accounting information system. The factors of allowances, user satisfaction, education level, and training are beneficial to the performance of the accounting information system. The independent variables have a major effect of 73.8% on the performance of the accounting information system, while the remaining 26.2% is attributed to other considerations.

Keywords: Job Stress, Benefits, User Satisfaction, Education, Accounting Information System Performance Training

1. INTRODUCTION

The proliferation of IT has seen exponential growth across several domains. The application and utilization of computer-based information systems will make it easier to face competition in the era of globalization. Accounting Information System or AIS is a reporting method used in an agency or regional organization, especially in Indonesia (Adi et al., 2017). AIS is a data collecting, recording, storing, processing system used to create data required for use during decision-making (Nurhayati, 2022). How effectively a company's financial information systems work can be affected by how those systems are used (Ghisellini et al., 2016).

The application and utilization of AIS itself is to achieve organization's goals (George et al., 2016). The success of AIS depends on how well a number of separate jobs are done with the help of technology (Goodhue, 1995). The AIS outcomes benchmark will prove whether there is an impact of the new system on the accuracy of task completion, improving performance and making users more creative and productive (Damana & Suardikha, 2016). Users feel secure and comfortable when working with an information system if they are pleased with the technology used; this will allow them to finish their activities.

THE EFFECT OF JOB STRESS, BENEFITS, USER SATISFACTION, EDUCATION LEVEL AND TRAINING …
Putu Monique Paramadewi, I Nyoman Wijana Asmara Putra

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Consequently, the performance of the AIS increases with increasing degrees of system users' contentment with their use of IT.

The survey findings reveal various issues within the Denpasar City Secretariat about the functioning of the AIS, which is the occurrence of concurrent duties on employees making the work that has been given not in accordance with the time due to the large number of employees who are still unfamiliar with technology so that it triggers workload which is characterized by work stress, the provision of allowances that are uneven and not in accordance with the amount of work that has been assigned. This implies that the AIS output at the Denpasar City Secretariat has not been maximized; this is believed to be the result of issues with job stress, allowances, user satisfaction, education and training levels (Cahyana & Jati, 2017).

2. LITERATURE REVIEW

The theory used in this study is Social System Theory, a theory that emphasizes the complex interactions between individuals, groups, and social structures in forming a complete social system (Blau & Scott, 2003). Social systems theory emphasizes that AIS do not only consist of technology and procedures, but also involve individuals, groups, and organizations as a whole (Nasikin, 2006). In the framework of AIS, variables such as job stress, benefits, user satisfaction, education level, and training will interact with one another, according to social systems theory. A high degree of occupational stress might impact user happiness, which in turn affects the performance of AIS. However, AIS performance may be enhanced by raising the competency of system users, which in turn is achieved via extensive education and training.

Work stress is the sensation of being under pressure that people have while dealing with work (Dewi & Wiratmaja, 2020; Julvia, 2016), which is created by several elements in the work environment, including the physical surroundings, organizational structure, and human interactions (Rahmah et al., 2013). Social system theory explains that work stress can be understood as the result of interactions between individuals (employees who use AIS), teams or departments that use AIS (Cahyaningsih & Nurmalitasari, 2022). High work stress can result in various negative impacts on how well AIS outcomes, such as decreased quality of work, increased error rates and decreased levels of innovation in the use of AIS (Ariwibowo, 2023).

Research conducted Rahayu et al (2017) states that work stress has a negative effect on the performance of AIS. A lot of different researchers have done the same study, including Maison et al (2021), Pragaswari & Widhiyani (2020), and Rahayu et al (2017), Kurnia (2022), Chandra (2021), Ahmad et al (2019), Dwi Septianto & Lataruva (2011), Valendra et al (2019), (Manuaba & Yadnyana, 2021) discovered that worry at work hurts the function of AIS. This is because too much work causes the most stress at work, which lowers the quality of AIS performance (Devi & Widhiyani, 2020). Meanwhile, Aturrizki, et al (2022), Heruwanto, et al (2020), Aprilia & Hersona (2021), (Muhtarom et al., 2022) uncover that work stress has a favorable and major effect on how well AIS works. Following is the formulation of the hypotheses used in this investigation.

H_1: Job stress has a negative effect on AIS performance.

Social system theory explains that allowances are one of the social factors that can influence individual behavior in a social system, including the use of AIS (Jamal, 1984). Allowances can play a role in increasing individual motivation to use AIS more effectively and efficiently (Can & Yasri, 2016). Providing allowances to employees who successfully use AIS to increase efficiency or to produce more accurate financial reports and can encourage employees to try harder in using AIS (Jin, 2002).

Research conducted by Melasari & Lestari (2019) states that allowances have a positive effect on information system performance. The same research was conducted by Ariansy & Kurnia (2022), Belawa & Pande (2018), Monita, et al. (2022), Pragaswari & Widhiyani (2020), Yusnita & Rohana (2022), Almaududi et al (2021), Oktaria & Alexandro (2020) in their research, allowances have a positive effect on the performance of AIS due to the importance of providing allowances to improve the performance of AIS. Following is the formulation of the hypotheses used in this investigation.

H_2: Allowances have a positive effect on AIS performance.

Social system theory explains that user satisfaction is the result of interactions between individuals, groups and social structures in a social system, including in the use of AIS (Istianingsih et al., 2009). High user satisfaction can contribute positively to AIS performance. Satisfied users tend to be more motivated to use AIS properly and effectively. Employees tend to be more accepting of changes or updates to AIS that can improve the efficiency and effectiveness of using AIS in the organization (Sefianti, 2020).

The same research was conducted by Gede et al. (2017), Nurhayati (2022), Pragaswari & Widhiyani (2020), Saputra et al (2018), Satria & Putra (2019), Romney et al (2006) Fajriyansyah and Edi (2020) that AIS user satisfaction affects the performance of AIS. AIS user satisfaction can be seen in the feedback and attitude of users after operating the system. The user's attitude towards using the AIS can make an evaluation of how satisfied the user is using the AIS (Devi Apriliana, 2021). Following is the formulation of the hypotheses used in this investigation.

H_3: User satisfaction has a positive effect on the performance of AIS.

Social system theory emphasizes that an individual's level of education can affect social interactions and social structures in a system including the use of AIS (Venkatesh et al., 2003). Employees with higher levels of education tend to have a better understanding of technology and can be more effective in using AIS (Davis et al., 1989; Davis & Venkatesh, 1996). Dwijayanthi and Dharmadiaksa's research (2013) states that the level of education possessed by employees has a positive effect on the effectiveness of using AIS and Anjani & Wirawati (2018), Belawa and Putra (2018), Hudha (2017), Ribeiro & Putra (2022), Chandra (2021), Tevi. 2020, Sulistiyo (2016) in their research also state that education has a positive effect on the effectiveness of AIS. Following is the formulation of the hypotheses used in this investigation.

H_4: Education has a positive effect on the performance of AIS.

Social system theory emphasizes that training can be understood as one of the social factors that influence the interaction between individuals, groups, and social structures in a social system including the use of AIS (Danawati et al., 2016). Effective training can increase individual competence in using AIS, thereby improving performance in using AIS (Wang et al., 2012). The results of research by Sudibyo and Kuswanto (2010) state that job training for users has a significant effect on the performance of AIS as measured by user

THE EFFECT OF JOB STRESS, BENEFITS, USER SATISFACTION, EDUCATION LEVEL AND TRAINING …
Putu Monique Paramadewi, I Nyoman Wijana Asmara Putra

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satisfaction in foreign franchise restaurants in Denpasar City (Cleary, 2022). Abhimantra and Suryanawa (2016), Ribeiro & Putra (2022), Chandra (2021), Raharjono & Dharmadiaksa (2021) also got the same results, namely training affects the performance of AIS. Following is the formulation of the hypotheses used in this investigation.

H_5: Training has a positive effect on the performance of AIS.

3. RESEARCH METHOD

The research conducted in this study is a quantitative method. This research was conducted by taking the test area at the Regional Secretariat of Denpasar City. The object in this study is the performance of AIS users of the Denpasar City Regional Secretariat who are involved in the use of AIS (Almilia & Briliantien, 2007). The factors studied were job stress, incentives and user satisfaction (Anggara & Yadnyana, 2019). The variables used in this study are independent variables and dependent variables. The independent variables in this study are job stress (X1), allowances (X2), user satisfaction (X3), education level (X4) and training (X5). The dependent variable in this study is the performance of the AIS (Y).

The population in this study were employees of the Denpasar City Regional Secretariat who used the AIS as many as 113 people. The method used in determining the sample in this study is the purposive sampling method, namely the sample selection method aims at certain considerations in selecting non-random samples (Sugiyono, 2019). The criteria used in determining the sample are employees with a minimum service period of 3 years. Based on these criteria, the respondents in this study were 60 employees at the Denpasar City Regional Secretariat who were directly involved in using the AIS.

This study uses a quantitative approach with an explanatory research method which in a quantitative approach can be measured so that it can use statistics in its testing. The explanatory method is used to explain the position of the variables studied and the relationship between one variable and another. Quantitative data in this study are data from questionnaires presented in the form of a Likert scale (Sugiyono, 2019).

Primary data Primary data is data obtained from respondents through questionnaires, focus groups, and data from researcher interviews with sources (Sugiyono, 2019). Primary data in this study are structured questions in questionnaires and interview results that are closed in nature with answers that have been provided and must be filled in by respondents by choosing one of the alternative answers available.

The data collection method used in this research is a questionnaire. The questionnaire is a technique by giving statements to respondents to be answered according to their respective perceptions, this aims to collect data in writing to respondents (Sugiyono, 2019). Through a questionnaire distributed to respondents who were sent to Denpasar City Regional Secretariat employees through intermediaries (contact persons). The questionnaire will be assessed using a Likert scale. The Likert scale is a tool for measuring social phenomena through a person's opinion (Sugiyono, 2019).

Instrument testing and classical assumption tests, such as the Normality Test (using Kolmogorov-Smirnov), the Multicollinearity Test (using tolerance and VIF values), and the Heteroscedasticity Test, are conducted prior to the use of descriptive statistics and multiple linear regression analysis in this research. The overall validity of the model is evaluated by a F Test, which stands for Model Feasibility, and the explanatory power is measured by the

R², or Coefficient of Determination. The next step is to use a t-test, which stands for hypothesis test, to find out how much each independent variable matters for the dependent variable.

4. RESULT AND DISCUSSION

Regression coefficients, obtained using a model for multiple linear regression analysis, will decide the acceptability or rejection of the hypothesis. Table 1 below displays the results of the regression analysis.

Table 1. Multiple Linear Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	- 0,750	1,523		-0,492	0,625
	Work stress	-0,109	0,052	-0,149	-2,099	0,040
	Performance benefits	0,241	0,099	0,271	2,438	0,018
	User satisfaction	0,362	0,134	0,256	2,688	0,010
	Education	0,237	0,063	0,284	3,759	0,000
	Training	0,234	0,095	0,229	2,469	0,017
R		0,872				
R Square		0,760				
Adjusted R Square		0,738				
F Statistics		34,276				
F Test Significance		0,000				

Based on Table 1 above, the regression equation can be arranged as follows:

$$Y = - 0,750 - 0,109X1 + 0,241X2 + 0,362X3 + 0,237X4 + 0,234 X5$$

In the case of the Accounting Information System (AIS) at the Denpasar City Regional Secretariat, the results of the F-test indicate that there is a significant simultaneous influence of transparency, performance benefits, user satisfaction, education, and training on the performance of the system. Furthermore, the regression model is suitable for testing the hypothesis. Based on the adjusted R-Square value of 0.738, it can be inferred that these variables account for 73.8% of the variance in AIS performance, while other elements are responsible for the remaining 26.2% of the variation. The findings of the t-test indicate that job stress has a substantial negative impact on AIS performance, but performance allowances, user satisfaction, education, and training have major positive effects on AIS performance. On the other hand, greater performance allowances, user happiness, education, and training all contribute to better AIS performance at the Denpasar City Regional Secretariat. In particular, higher levels of job stress are associated with lower levels of application of AIS.

THE EFFECT OF JOB STRESS, BENEFITS, USER SATISFACTION, EDUCATION LEVEL AND TRAINING …
Putu Monique Paramadewi, I Nyoman Wijana Asmara Putra

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Results on the examination of variables affecting the performance of AIS in the Denpasar City Regional Secretariat are anticipated to be provided by the conducted study. According to social system theory, which explains how work stress, performance allowances, user satisfaction, education, and training are social factors that impact interactions between individuals, groups, and social structures in a social system, including the use of AIS, this study's hypothesis testing results show that these factors have an influence on the performance of AIS in the Denpasar City Regional Secretariat. This aligns with previous research studies and theory (Werastuti, 2020).

The findings and information presented in this research have important significance for the Denpasar City Regional Secretariat with respect to the efficiency and effectiveness of AIS. The Denpasar City Regional Secretariat's AIS performance is susceptible to factors such as employee stress, performance rewards, user fulfilment, and training and education (AbuAlRub, 2004).

5. CONCLUSION

The examination of the data and debate that followed led to the following conclusion: the accounting information systems (AIS) at the Denpasar City Regional Secretariat are negatively impacted by work stress. In essence, the more stress that the employees of the secretariat are under, the worse their AIS performance will be. The Denpasar City Regional Secretariat's accounting information system benefits from performance allowance; thus, the higher the performance allowance held by the secretariat, the better the accounting information system's performance. The accounting information system's performance in the Denpasar City Regional Secretariat is positively correlated with user satisfaction. Consequently, a higher level of user satisfaction will lead to a more effective accounting information system.

Higher education levels within the Regional Secretariat of Denpasar City are positively correlated with improved accounting information system performance. This implies that higher education levels within the Secretariat will lead to higher-performing accounting information systems. The effectiveness of accounting information systems in the Regional Secretariat of Denpasar City is positively impacted by training; thus, the more effective the training offered by the Regional Secretariat of Denpasar City, the higher the performance of the ensuing accounting information system.

In light of the findings, it is expected that the Denpasar City Secretariat would consistently strive to reduce work-related stress by assigning reasonable workloads to its staff. Then the Denpasar City Secretariat is expected to always provide performance allowances in accordance with the employee's contribution to the company, periodically update the information system used so that employees feel satisfied when using it, provide opportunities for employees to pursue higher education and periodically provide training to employees using materials according to employee needs and experienced instructors. For further researchers, they should add other variables that can affect the performance of accounting information systems, in addition to increasing the number of samples and expanding the scope of research which is not only limited to the Denpasar City Regional Secretariat.

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THE EFFECT OF JOB STRESS, BENEFITS, USER SATISFACTION, EDUCATION LEVEL AND TRAINING …
Putu Monique Paramadewi, I Nyoman Wijana Asmara Putra

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THE EFFECT OF JOB STRESS, BENEFITS, USER SATISFACTION, EDUCATION LEVEL AND TRAINING …
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