

ANALYSIS OF FACTORS THAT MAY AFFECT THE PERFORMANCE OF ACCOUNTING INFORMATION SYSTEMS AT PT. PAWNTOWN(PERSERO) REGIONAL OFFICE I MEDAN

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Abstract

Research conducted at PT. Pegadaian (Persero) Medan Regional Office I aims to determine the influence of the factors that make the performance of the Accounting Information System quality. The research method was carried out with an associative quantitative approach. The research data was obtained by distributing questionnaires to 50 employees of the company who were sampled. Data processing was carried out with the help of the SPSS Version 22 application. Data analysis was carried out using multiple linear regression approaches, partial tests, simultaneous tests, and determination tests. The conclusions from this study indicate that personal technical skills, top management support, user involvement in developing systems, education and training programs, partially have a positive and not significant effect on the performance of accounting information systems at PT. Pegadaian (Persero) Regional Office I Medan, while the existence of the Steering Committee has a positive and significant effect on the performance of the Accounting Information System at PT. Pegadaian (Persero) Regional Office I Medan. Simultaneously personal technical skills, Top Management support, user involvement in developing systems, education and training programs, and the existence of the Steering Committee have a positive and significant effect on the performance of the accounting information system at PT. Pegadaian (Persero) Regional Office I Medan.

Keywords: Performance, Accounting Information Systems

INTRODUCTION

The development of information technology has undergone many progressive changes, as evidenced by the emergence of technological devices specifically that support performance in the field of accounting known as the Accounting Information System (AIS). In the practice of corporate organizations, Accounting Information Systems are a means of supporting the operations of organizations or companies. The use of quality information technology in the

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Accounting Information System will help company management to realize a level of effectiveness in decision making, efficiency in daily operational activities, and become a means of controlling accounting records.

Basically according to Diana (2017: 04) "Accounting Information System is a system that aims to collect and process data and report information related to financial transactions". With the increasing use of information technology in the field of accounting, it has simplified the process of recording accounting transactions from previously manual (conventional) to a computer-based (computerized) accounting system. Computerized accounting information systems have become a primary requirement for all companies, where accounting information systems are able to collect, classify, process, analyze and communicate company financial information for use in making relevant financial decisions for external parties or the company (internal) in a controlled manner. and efficient.

To produce quality output *from* an Accounting Information System, it must be supported by a quality Accounting Information System as well. So that the work results (performance) of the Accounting Information System can fulfill the elements of effectiveness, efficiency, and have quality control quality. To get this, the company's management must have qualified competent human resources as operators of accounting information systems. Human involvement (HR) as users of Accounting Information Systems is very influential in determining the success and guaranteeing the quality of Information System performance Accountancy.

Developing human resources who are competent in using accounting information systems must be balanced with the intensity of regular education and training given to them to support competence and human resource capabilities (AIS users) in supporting the performance of accounting information systems. In order to have a more in-depth understanding of HR (AIS users) about Accounting Information Systems, users of Accounting Information Systems are involved in their daily activities in planning, designing, and building Accounting Information Systems prior to implementation. So that it will further improve the quality and ability of personal techniques, make it easier to work with Accounting Information Systems, as well as improve the performance of Accounting Information Systems the.

To get the performance of a quality Accounting Information System, the role of management is needed in supporting the availability of the Accounting Information System. Even though actually providing an Accounting Information System is an expensive investment. Economically, a quality SIA will encourage quality company financial

performance, especially management performance in making financial decisions. So that the investment embedded in the Accounting Information System does not become something that is vain.

The presence of a computer technology-based accounting information system has become an inconvenience for some people who are not ready for changes in company policies. To anticipate such conditions, management must intervene by establishing a work unit that is capable of directing, guiding, guiding and providing assistance in the use of the SIA to all SIA users who have limited understanding and ability to use SIA. This is done to support the achievement of SIA's performance decrease.

The performance of the Accounting Information System will increasingly provide great benefits, if the control activities on the system are carried out strictly, where supervisors must work optimally to supervise the use of the Accounting Information System, because the Accounting Information System can be used as a medium for *fraud* for certain individuals. . You can imagine if the supervision is weak on the use of the Accounting Information System, it will reduce the quality of performance The Accounting Information System, where financial fraud will occur at any time, and at every opportunity.

Overall, based on the description above, the actual creation of a quality Accounting Information System performance depends on the factors that support and influence it, such as the ability and involvement of users of the Accounting Information System, education and training programs, management support, directing officers (units). / assistant / mentor, and the quality of supervision of the use of Accounting Information Systems. This means that all the factors that support the performance of a quality Accounting Information System must have been planned, built and implemented consistently, proportionally and professionally.

Several previous studies have examined the interrelationship of factors that affect the performance of Accounting Information Systems. Rivaningrum (2015) concluded the results of his research that the involvement of users of Accounting Information Systems, education and training programs, and management support have an effect on the performance of Accounting Information Systems. The results of Susilatri's research (2010) concluded that user involvement in the development of Accounting Information Systems, Top Management support, training and education programs, personal technical skills has a positive and significant effect on the performance of the Accounting Information System, while the existence of a Steering Committee has a negative and not significant effect on System performance Accounting Information. Handoko's research (2015) concluded that user involvement in the development of systems and programs personal technical ability training

has no significant effect on the performance of the Accounting Information System, while the existence of a Board of Directors and top management support has a significant effect on the performance of the Accounting Information System. And Hutama's research (2017) concluded that user involvement, education and training programs, personal technical abilities, affect the performance of Accounting Information Systems, but Top Management support does not affect the performance of Accounting Information Systems.

Accounting Information System Practice at PT. Pegadaian (Persero) Regional Office I Medan has been implemented as an effort to support employee performance in accounting for recording financial transactions, reporting on the company's financial condition, and preparing the company's financial work plan. PT. Pegadaian (Persero) Regional Office I Medan has recorded accounting and reporting using a computer-based accounting system to make it easier for employees to carry out their work effectively and efficient.

LITERATURE REVIEW

Theory of Planned Behavior is a conceptual framework that aims to explain the determinants of certain behaviors. The theory developed by Ajzen in 1991, has a focus on individual behavior. This theory argues that behavior is influenced by individual intentions (behavior intention) towards that particular behavior. The intention to behave as applied by individuals is influenced by three components, namely: attitudes, subjective norms and perceived behavior control. Individuals may have various kinds of beliefs about a behavior, but when faced with a certain event, only a few of these beliefs arise to influence behavior. It is this little belief that stands out in influencing individual behavior. This prominent belief can be divided into the first, behavior belief, namely individual belief in the results of a behavior and evaluation of these results. Behavioral beliefs will affect attitudes toward behavior (attitude toward behavior). The second is normative belief, namely the individual's belief in the normative expectations of other people who become his references such as family, friends, and other parties as well as the motivation to achieve these expectations. These normative expectations form a variable subjective norm (subjective norm) for a behavior. The third is control belief, namely individual beliefs about the existence of things that support or hinder their behavior and their perceptions of how strong these things influence their behavior. Control belief forms the perceived behavior control variable. In this theory, attitudes, subjective norms, and perceptions of behavioral control are determined through key beliefs. The determinant of a behavior is the result of evaluating individual beliefs, both positively and negatively. Theory

of Planned Behavior (Theory of Planned Behavior) is based on the assumption that humans are rational beings and use the information that is possible for them systematically (Achmat, 2010). Individuals will think about the implications of their actions before they decide to do or not to do certain behaviors

RESEARCH METHOD

This research was conducted using an associative quantitative approach. According to Russiadi (2014: 184) "Quantitative associative research is research that analyzes data using inferential statistics, with the aim of knowing the degree of relationship and the form of influence between the independent variables and the dependent variable." The independent variables in this study consist of personal technical skills (X_1), Top Management support (X_2), user involvement in system development (X_3), training and education programs (X_4), and existence of a Steering Committee (X_5). While the dependent variable is the Performance of Accounting Information Systems (Y). The population in this study were all employees of PT. Pegadaian (Persero) Regional Office I Medan, totaling 50 people.

The sampling technique was carried out using a saturated sample technique, in which the entire population was sampled. Russiadi (2014: 47) states "A saturated sample if all members of the population are used as samples, this can be done on a relatively small number of populations". Thus, the sample in this study amounted to 50 people (sample).

Data collection techniques used in this study are as follows:

1. Field research (field research), namely research conducted in a direct way to the object under study. In this case the field research was carried out using the questionnaire method, which is a data collection technique by providing a list of statements to the respondents who were used as the research sample.
2. Library research, namely research conducted by collecting data sourced from various literature related to the material to be studied and analyzed.

Data analysis using multiple linear regression analysis.

FINDINGS AND DUSCUSSION

The Effect of Personal Engineering Ability on Accounting Information System Performance

The quality of abilities, skills, knowledge, and insights of users of Accounting Information Systems is very important to be qualified to ensure the level of performance of the

Accounting Information Systems. According to Gustiyan (2014) in Raka (2017: 06) provides conditions for accounting information system users to have good and adequate technical skills that they get from education or from experience in using accounting information systems to help complete their work. Likewise Amri (2010) in Yesa (2016:05) which measures the technical ability of personnel in operating an information system must have relevant technical qualifications and experience in using the system. Robbin (2005) in Yesa (2016: 10) provides criteria for measuring the personal technical abilities of users of Accounting Information Systems at least having knowledge abilities, especially knowledge of information systems and accounting systems, knowledge of their duties and responsibilities in the field of information systems and accounting systems. With these capabilities, it will make it easier for users of Accounting Information Systems to identify data, access data and systems, and interpret the data so as to produce quality financial information. The better the technical personal skills in running the Accounting Information System, the better the performance quality of the Accounting Information System is expected to be.

Yesa's research (2016) has proven that personal technical skills have a positive and significant effect on the performance of Accounting Information Systems at BUMN in Padang City. The technical ability of BUMN employees who use the Accounting Information System has encouraged employees (users) to use the Accounting Information System, so that the performance of the Accounting Information System becomes higher and better.

Likewise the results of Susilatri's research (2010) which proves that personal technical abilities affect the performance of Accounting Information Systems, where employees of Government Commercial Banks who have special abilities in the field of information systems and accounting will produce better Accounting Information System performance, compared to employees (personnel) who have knowledge of information systems and accounting in general. From the test results of this research data, it produces conditions where the personal technical abilities of employees of PT. Pegadaian (Persero) Regional Office I Medan has no significant effect on the performance of the Accounting Information System. The results of this study reject the hypothesis put forward that personal technical ability has a positive and significant effect on the performance of the Accounting Information System at PT. Pegadaian (Persero) Regional Office I Medan.

The results of the linear regression test prove that personal technical ability has an influence of 0.033 or 3.3% on the performance of the Accounting Information System. The coefficient of influence tends to indicate a weak or low quality of personal technical skills in operating the

Accounting Information System by employees of PT. Pegadaian (Persero) Regional Office I Medan.

Taking into account the conditions above, there is a discrepancy with the theory put forward by Gustiyan (2014) which requires information system users to have good and adequate technical skills to help complete their work.

The Effect of Top Management Support on Accounting Information System Performance

The Management Board, in this case the top management, plays a very important role in supporting the success of the quality performance of the Accounting Information System. The greater the top management support, the greater the potential to improve the success of the performance quality of the Accounting Information System. Ratnaningsih (2014) in Meliyawati (2016:26) states that top management support is a form of management participation showing the role and support in the implementation and development of Accounting Information Systems to increase the effectiveness of Accounting Information Systems. Forms of top management support and participation according to Guinea (2005) in Meliyawati (2016:28) can be in the form of: Hardware and software selection, system implementation, system maintenance and problem solving, planning for further development.

Top management support for the performance of the Accounting Information System has been proven by several researchers. Handoko (2015) proves that top management support has a positive and significant effect on the performance of the Accounting Information System at BPR Banks in Surakarta, where BPR Bank management support is very important in determining the success of all activities related to Accounting Information Systems at BPR Bank Surakarta. Research by Rivaningrum (2015) has also proven that top management support has an effect on the performance of Accounting Information Systems in hospitals. Saras Husada Purworejo. Top management support is included in the high category as indicated by indicators of management's ability to use the Accounting Information System. This study shows the results that top management support has no significant effect on the performance of the Accounting Information System. The hypothesis put forward, namely top management support has a significant effect on the performance of the Accounting Information System is not proven, so that hypothesis must be rejected. The results of the linear regression test show that the coefficient level of the influence of top management support on the performance of the Accounting Information System is only 0.063 or 6.3%. This condition illustrates that top management support is very low for the performance of the Accounting Information System. This low support has an impact on the performance quality of the Accounting Information

System will also experience low quality performance.

Taking into account the above conditions, a discrepancy was found with the theory put forward by Gueinea (2005) in Meliyawati (2016) which requires top management support and participation in the selection of hardware and software, monitoring system implementation, system maintenance and problem solving. planning for further development through the evaluation of Accounting Information Systems.

Effect of User Involvement in the Development of Accounting Information Systems

The involvement of users to actively participate in the development of the Accounting Information System is predicted to have an impact on a more detailed understanding of the Accounting Information System by users of the Accounting Information System. Choe (1996) in Rivaningrum (2015) translates involvement in an Accounting Information System to mean involvement or being involved in developing an Accounting Information System by company members/employees. Puspitasari (2008) in Rivaningrum (2015: 24) explains, user involvement in the development of Accounting Information Systems can be interpreted as a form of mental and emotional involvement of employees in group situations that activates them to contribute to group goals and be responsible in the development of Accounting Information Systems. This means that the development of an Accounting Information System is a form of responsibility of the company's employees for the quality of the performance of the Accounting Information System. Employees are required to participate in developing the Accounting Information System by: participating in determining user requirements, contributing expertise, providing useful feature/application assessments, increasing understanding of Accounting Information System users in this case sharing knowledge about Accounting Information Systems with other employees. (Soegiharto, 2001) in Rivaningrum, 2015).

The correlation of user involvement in developing the system on the performance of Accounting Information Systems has been proven by Rivaningrum's research (2015) where the results of his research found that user involvement in developing the system has a positive and significant effect on the performance of Accounting Information Systems in Hospitals. Saras Husada Purworejo. User involvement in developing the system is included in the high category as indicated by the level of participation in system development. Yesa's research (2016) proved in his research that the involvement of system users participating in system development has no effect on the performance of the Accounting Information System at Padang City SOEs. So that the high or low level of user participation has not been able to produce good performance

of the Accounting Information System.

The results found in this study that user involvement in system development has no significant effect on the performance of the Accounting Information System. The hypothesis put forward that user involvement in developing the system has a positive and significant effect on the performance of the Accounting Information System is not proven, so the hypothesis must be rejected. The results of the linear regression test show that the coefficient level of the influence of user involvement in developing the system on the performance of the Accounting Information System is only 0.001 or 0.1%. This condition illustrates that user involvement in developing the system is very low on the performance of the Accounting Information System. The low level of participation has a significant impact on the quality of the performance of the Accounting Information System.

Taking into account the above conditions, a discrepancy was found with the theory put forward by Puspitasari (2008) in Rivaningrum (2015) that user involvement in the development of an Accounting Information System is a form of corporate employee responsibility for the quality of the performance of an Accounting Information System, where the implementation of this form of responsibility is PT. Pegadaian (Persero) Regional Office I Medan is very low.

The Influence of Education and Training Programs on the Performance of Accounting Information Systems

Education and training programs are intended to improve the quality of individual competencies to improve the quality of their performance. Simamora (1995) in Widodo (2015) defines "Education and training as a series of activities designed to improve skills, knowledge, experience, or change the attitude of an individual". In line with that Dearden (1984) in Widodo (2015) revealed that "Training basically includes teaching and learning processes and exercises that aim to achieve a certain level of competence or work efficiency". The success of an education and training program is if the goals and objectives of the training are clearly designed and measurable, the qualifications of trainers (mentors) are adequate, the training materials are adapted to the objectives to be achieved, the training methods are in accordance with the participants' ability levels, and the trainees must meet the specified requirements (Mankunegara, 2013). Thus, the purpose of holding an education and training program for users of Accounting Information Systems is to increase the ability and understanding of users of the Accounting Information Systems used, which is expected to increase user competence in operating Accounting Information Systems and at the same time improve the performance

quality of the Accounting Information Systems.

The influence of education and training programs on the performance of Accounting Information Systems has been proven by previous researchers. The results of Rivaningrum's research (2015) prove that education and training programs have a positive and significant effect on the performance of the Hospital Accounting Information System. Saras Husada Purworejo. The education and training program is included in the high category where the education and training program developed by the company is regarding how to use the system. In Handoko's research (2015) proved that education and training programs have no effect on the performance of the BPR Accounting Information System in Surakarta. Training and education programs have not been able to increase the user's ability and understanding of the Accounting Information System.

The results of this study found that education and training programs had no significant effect on the performance of Accounting Information Systems. The hypothesis put forward that education programs have a positive and significant effect on the performance of Accounting Information Systems is not proven, so the hypothesis must be rejected. The results of the linear regression test show that the coefficient level of the influence of the involvement of education and training programs on the performance of the Accounting Information System is 0.162 or 16.2%. This condition illustrates that education and training programs are not strong enough to influence the performance of the Accounting Information System.

Based on the several conditions above, it is clear that the education and training programs for the field of Accounting Information Systems that are held do not provide significant and maximum benefits for increasing the ability and knowledge of respondents in the field of Accounting Information Systems.

The Influence of the Existence of the Steering Board on the Performance of Accounting Information Systems

The steering board should ideally be formed in every institution that operates an accounting information system to support the company's operations. The existence of a steering board can help optimize the use of the Accounting Information System if the function of the steering board is running optimally. Hidayati (2014: 4) explains that "The steering committee or steering board or other advisory group is a place where managers influence policy, budget and planning, and Information System services". If there are problems in operating the Accounting Information System, the Steering Committee is obliged to participate in demonstrating its function of overcoming these obstacles, so that the operation of the

Accounting Information System can run well and the performance of the Accounting Information System can have an impact on improving the quality of users and at the same time improving the quality of system performance. Accounting Information.

According to Jong-Min (1996) in Rivaningrum (2015: 22) suggests that the steering board will have an important function in terms of preparing activity instructions, distributing resources, compiling departmental structures, staffing information system personnel, and providing advice and conducting audits of activities information Systems. So that the performance of the Accounting Information System is always supervised and monitored so that the quality of the performance of the Accounting Information System is always maintained. The results of Handoko's research (2015) have proven the effect of the existence of a Steering Committee on the performance of the Accounting Information System. The results obtained are that the existence of the Steering Committee has a significant effect on the performance of the Accounting Information System. The Steering Committee also influences policy, planning, and service quality of accounting information systems at BPRs in the city of Surakarta. However, Susilatri's research (2010) proves that the existence of the Steering Committee does not affect the performance of the Accounting Information System. The existence of the Steering Committee reduces the performance quality of the Accounting Information System at government-owned commercial banks in the city of Pekanbaru.

The results of this study prove that the existence of the Steering Committee has a positive and significant effect on the performance of the Accounting Information System at PT. Pegadaian (Persero) Regional Office I Medan. The hypothesis put forward that the existence of a steering board has a positive and significant effect on the performance of the Accounting Information System has been proven, so the proposed hypothesis can be accepted. The results of the linear regression test show that the coefficient level of the involvement of the existence of the Steering Board on the performance of the Accounting Information System is 0.546 or 54.6%. This condition illustrates that the existence of the Steering Committee is strong enough to influence the performance of the SIA, where several conditions that make this influence significant are as follows:

1. The Standard Operating Procedures (SOP) of the Accounting Information System which have been prepared with the participation of the steering committee are easily understood by the respondents. As many as 95% of respondents agreed to this condition.
2. The steering committee has determined the people who are suitable and appropriate to use the SIA. As many as 92% of respondents agreed with this condition.

3. The steering board has developed a departmental structure according to the needs of the company. As many as 96% of respondents agree with this statement.
4. The Steering Committee has arranged staff/employees who use SIA in each department, which has been carried out evenly. As many as 90% of respondents agreed with this condition.

The existence of the Steering Committee is related to the operationalization of the Accounting Information System at PT. Pegadaian (Persero) Medan Regional Office I still found things that could undermine the performance of the Accounting Information System, including the function and existence of the Steering Committee that was not maximized, because discussions and giving advice on Accounting Information Systems were not routinely carried out, and the supervision was weak. Although all of these can be covered by the positive conditions above, at least this weakness is a separate note for the company's management to improve the quality of the function of the Steering Board.

The Influence of Personal Technical Capability, Top Management Support, User Involvement in System Development, Education and Training Programs and the Existence of a Steering Board on Accounting Information System Performance

Maintaining the quality of the performance of the accounting information system is the responsibility of all members of the company, especially those who are authorized to make the accounting information system more beneficial. Users or employees, supervisors and operational supervisors also have the same responsibility for the quality of the performance of the Accounting Information System.

Accounting Information System is a tool that can be categorized as a field of information and technology designed to assist the management and control of company finances. According to Grande (2011) in Muliana (2017:241). The Accounting Information System is also part of the company's financial record control system. So that the Accounting Information System can be used as an object that can help the quality of the company's internal control, especially in the field of financial records and provision of financial information.

The success of achieving the quality of the performance of the Accounting Information System is in accordance with its function if the company's management is able to optimize the elements that support the Accounting Information System to work/function according to their role. The SIA elements according to Romney (2016) must be maintained and implemented properly, such as:

1. People who use the Accounting Information System (users), related to the quality, ability, knowledge, and concern of the user for the Accounting Information System. The extent to which users are able to fulfill these points will have an impact on the quality of the performance of the Accounting Information System.
2. Procedures and instructions used to collect, process and store data. This is related to the availability of regulations (SOP) provided by management, especially those who are tasked with providing provisions for operational management of the Accounting Information System. The availability of SOPs and other regulations will help direct users in operating the Accounting Information System.
3. Software used to process data, information technology infrastructure, such as computers, peripheral devices, and communication networks used in Accounting Information Systems. The role of management support is very important in the availability of tools and other facilities for the continued use of SIA. Not only that, management also prepares plans and budgets for education and training in order to increase the understanding and knowledge of users of the Accounting Information System.
4. Internal control applied to the operationalization of the Accounting Information System. Supporting the successful performance of the SIA, internal control by user employees, supervisors, steering boards appointed by management, and internal/external auditors have a very large role in the successful performance of SIA in carrying out its functions.

According to Handoko (2015) it has been proven in his research that the elements mentioned above affect the performance of the SIA. In this study it was concluded that personal technical skills, top management support, user involvement in developing accounting information systems, education and training programs, and the existence of a steering committee simultaneously (together) influence the performance of accounting information systems at government-owned commercial banks in cities. Pekanbaru.

Likewise, this study proves that personal technical skills, top management support, user involvement in system development, education and training programs, and the existence of a Steering Committee simultaneously have a positive and significant effect on the performance of the Accounting Information System at PT. Pegadaian (Persero) Regional Office I Medan. With these results, the proposed hypothesis is proven, and the hypothesis can be accepted.

With these results indicating that all independent variables in this study (personal technical skills, Top Management support, user involvement in system development, education

and training programs, and the existence of the Steering Committee) have shown their influence in supporting the achievement of Accounting Information System performance.

Through the determination test, it is shown that the variables of personal technical ability, Top Management support, user involvement in system development, education and training programs, and the existence of the Steering Committee have the power to influence the performance of the Accounting Information System of PT. Pegadaian (Persero) Medan Regional Office I by 43.4% of all factors that can influence the Accounting Information System. When viewed from this percentage, this influence is relatively strong, because the independent variables studied are only 5 of the many other variables studied.

CONCLUSION AND RECOMMENDATION

Several conclusions were drawn on the discussion of research results at PT. Pegadaian (Persero) Regional Office I Medan are as follows:

1. Personal technical ability has no significant positive effect on the performance of the Accounting Information System at PT. Pegadaian (Persero) Regional Office I Medan.
2. Top Management Support has no significant positive effect on the performance of Accounting Information Systems at PT. Pegadaian (Persero) Regional Office I Medan.
3. User involvement in system development has no significant positive effect on the performance of the Accounting Information System at PT. Pegadaian (Persero) Regional Office I Medan.
4. Education and training programs have no significant positive effect on the performance of Accounting Information Systems at PT. Pegadaian (Persero) Regional Office I Medan.
5. The existence of the Steering Committee has a positive and significant effect on the performance of the Accounting Information System at PT. Pegadaian (Persero) Regional Office I Medan.
6. Personal technical skills, Top Management support, user involvement in system development, education and training programs, and the existence of a Steering Committee simultaneously have a positive effect and
7. significantly to the performance of the Accounting Information System at PT. Pegadaian (Persero) Regional Office I Medan.

Some of the suggestions that the author conveys on the results of this study are as follows:

1. Company management through the HR division periodically evaluates the ability/knowledge/skills of employees to see in real terms the quality of employees in understanding and operating the Accounting Information System
2. Top Management support is not only limited to the provision of accounting information system facilities and infrastructure, but management is also important in motivating/encouraging employees who use SIA to continue learning and honing their abilities and potential.
3. The management of the company opens the widest possible opportunities for employees to be involved in the development of accounting information systems by creating compulsion to continue studying and understanding accounting information systems.
4. The accounting information system education and training program is designed to be as attractive as possible (not monotonous and boring) considering that the majority (42%) of employees are no longer young (40 years and over) to receive the materials in the education and training program.
5. The steering board further enhances its role in controlling the Accounting Information System by strengthening oversight of the AIS.

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