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THE EFFECTS OF USER INVOLVEMENT, PERSONAL TECHNICAL SKILLS, AND ORGANIZATIONAL SIZE

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Abstract

The Village Credit Institution (LPD) is a financial institution that specifically manages finances. Financial institutions like the LPD should be able to compete with other financial institutions with the help of an accounting information system. The information system used makes it easier for the public and customers to check balances, make transactions, withdraw money, and so on. The goal of this study is to find out how user participation, technical skills, and the size of an organization affect the performance of accounting information systems. This research was conducted at LPD in the North Kuta District. The population of this study were LPD employees in North Kuta District, and 80 samples were taken. Data analysis used multiple linear regressions. In this study, a quantitative research method was used, and the main data came from questionnaires with answers measured on a Likert scale. The population of this research is LPD employees in the North Kuta District. The sample determination method used was purposive sampling, and 80 respondents were taken as samples. Data analysis used multiple linear regression with SPSS 26-assisted data presentation. According to the research findings, user involvement has a positive and significant influence on accounting information system performance, personal technical skills have a positive and significant influence on accounting information system performance, and organizational size has a positive and significant influence on accounting information system performance. Researchers can make suggestions like getting accounting information system users more involved in making accounting information systems.
Keywords: User Involvement, Personal Technical Ability, Organizational Size, Accounting Information System Performance

INTRODUCTION

Information systems in the era of globalization have a big impact. This happens because it is supported by many factors that can make effectiveness and efficiency achieved. From this we can think that the system will not move by itself without any supporting factors in it. Competition is currently becoming increasingly global, therefore the ability to compete is needed, both

internally and externally so that management has a knowledge to be able to detect effectively and efficiently when changes in these conditions require appropriate and strategic responses (Sari, 2019).

The Village Credit Institution (LPD) is an institute of financial institutions that specifically manages finances. The establishment of the LPD is based on the aim of realizing the welfare of the village community or customary law and providing good feedback in the social, cultural and economic fields. The existence of LPDs shows that the welfare of Balinese rural communities is reflected in the many LPDs that are still operating actively today (LPLPD, 2019). With the support of an accounting information system, of course financial institutions such as LPDs are expected to be able to compete, or in other words the LPDs themselves are required to be able to continue to improve their quality and services in the community. In this case, of course, a complete financial report is needed to evaluate the performance of the LPD. The SIA that is used also makes it easier for the public and customers to check balances, make transactions, withdraw money and others. So from this it can be seen whether the management of the organization is working well or not. This is written in the Governor of Bali Regulation, Number 11 of 2013 article 1.

LPD in North Kuta District in supporting its processes and operations has used a computer-based accounting information system, both in processing savings, deposits, loans, and others. However, in practice it is often found that there is a lack of integration in the accounting information system which results in duplication of records and less efficiency. This problem arises due to the lack of integration in the accounting information system which results in duplication of each record and becomes less efficient. If the data in each information system is not integrated with each other, problems will certainly arise. Data duplication can occur if there is disintegration between the information systems themselves. Therefore there is a need for data integration between applications. This is implemented so that data duplication or data differences do not occur which will cause problems. Of course in this case, the role of SIA in every process will be very helpful quickly and precisely. The use of SIA at LPD also makes it easier for employees to process data, so that it can be useful in all decision making. (LPLPD North Kuta District, 2018).

In line with the performance of accounting information systems, the TAM Theory (Technology Acceptance Model) is the basis of this research. A theoretical model built to analyze and also know the factors that influence the acceptance of the use of computer technology in a company. This theory has the goal of predicting and also explaining user acceptance of an information system. User involvement is emphasized on how its role is in processing the accounting information system design and what actions must be taken to support and direct so that the goals of a company can be achieved in the maximum way. It can be seen that if the satisfaction of the users of the accounting information system shows satisfied and trusted results, then the results will certainly have a good impact on the continuation of a company. The existence of high personal technical skills possessed by individuals, the performance of SIA can be improved. This is because there is a positive relationship between personal technical abilities and the performance of the information system itself. The abilities gained from the experience and education of certain system users will increase satisfaction in using the SIA and help complete tasks and work. An accounting information system (SIA) is a structure that a business uses to collect, store, manage, process, retrieve, and report its financial data so it can be used

by accountants, consultants, business analysts, managers, chief financial officers (CFOs), auditors, regulators, and tax. Organizational size is one of the factors that influence the needs of an information system. So the bigger an organization, the more information that will be needed. If the greater the support provided by an organization will certainly improve the performance of the accounting information system.

User involvement is also known as user participation in the process of developing a system which is measured as a form of activity carried out by users in terms of designing and developing an information system in a company. The role of the user is also emphasized in the information system design process and also the steps that must be implemented so that the company's goals can be achieved optimally. The more frequently the user is involved in the information system, the more the performance of the information system will improve. This is because there is a positive relationship between user involvement in an accounting information system development process on the performance of the information system itself. In addition, the results of research conducted by Santa (2019), Harlis (2019), and also Rivaningrum (2019) states that the involvement of the user itself has a positive effect on the performance of the information system itself. Meanwhile, research conducted by Tirka (2019) found that user involvement has a negative effect on the performance of the accounting information system.

SIA performance can be enhanced by having high personal technical skills possessed by individuals. This is because there is a positive relationship between personal technical abilities of an information system with the performance of the information system itself. In addition, the results of research conducted by Widyantari (2020) state that personal technical abilities have a positive effect on the performance of the accounting information system itself. Meanwhile, the research conducted by Fatmawati and Affudin (2018) found that personal technical skills had a negative effect on the performance of the accounting information system. The same results were also obtained by Tirka (2019) and Nurmalita (2020) who also found that personal technical skills had a negative effect on the performance of accounting information systems.

Organizational size is one of the factors that influence the needs of an information system. So the bigger an organization, the more information that will be needed. Supported by greater resources, the size of the company's organization will certainly be even greater so that later it can provide good results in the development of an information system where in this case the users will certainly be more satisfied to use existing information systems and be implemented in a company. So the implementation of an information system that is more frequent in a company will show that the user or employee will be satisfied with the performance of the system they are using and will have a good impact on the development of a company. In addition, the results of research conducted by Yatiningsih (2019) stated that organizational size has a positive effect on the performance of accounting information systems in a company. Meanwhile, research conducted by Nurmalita (2020) found that organizational size has a negative effect on the performance of accounting information systems. The same results were also obtained by Tirka (2019), Suwira and Dewi (2018) who also found that organizational size has a negative effect on the performance of accounting information systems. Meanwhile, research conducted by Nurmalita (2020) found that organizational size has a negative effect on the performance of accounting information systems. The same results were also obtained by Tirka (2019), Suwira and Dewi (2018) who also found that organizational size has a negative effect on the performance of accounting information systems. Meanwhile, research conducted

by Nurmalita (2020) found that organizational size has a negative effect on the performance of accounting information systems. The same results were also obtained by Tirka (2019), Suwira and Dewi (2018) who also found that organizational size has a negative effect on the performance of accounting information systems.

The use of SIA on LPD plays a role in making it easier for employees to process data so that it is more practical. The existence of a proper SIA will assist in producing reports quickly, accurately and relevantly so that they can be useful in decision making (LPLPD Kecamatan Mengwi, 2018). According to researchers, the problems in the LPD affect the SIA performance factors, namely: the user involvement factor affects the SIA performance because it describes the level of user participation in its development so that it has an impact on the user's ability. The personal technical ability factor influences the performance of the SIA because it describes how each user is required to be involved in system development. The organizational size factor affects the performance of the SIA because it illustrates the influence of organizational size supported by high resources so that later it can influence system development. The goal is to determine the effect of user involvement in development of SIA on SIA performance, to determine the effect of the system's personal technical capabilities on SIA performance and to determine the effect of organizational size on SIA performance.

Based on this background and inconsistent research results, researchers are interested in compiling this research because it is seen from user involvement, personal technical skills, and organizational size of a company. My interest is also based on the performance of SIA playing an important role in processing accounting data into financial information that is useful for management and society. This research is certainly expected to be able to create good SIA performance. From the two things above, I then took the title "The Influence of User Involvement, Personal Technical Ability and Organizational Size on the Performance of Accounting Information Systems (SIA) at Village Credit Institutions (LPD) in North Kuta District".

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Technology Acceptance Model Theory (TAM)

This research is based on the theory of Technology Acceptance Model Theory (TAM) which is a development of Theory of Reasoned Action (TRA). The TAM theory is a well-known model to find out what causes the use of a technology in a company to be accepted by the individual concerned. The purpose of this theory is to predict and analyze to the end what reasons users accept implementing SIA in companies. And this theory can provide answers to the existence of a relationship, both from the user's side of the system he uses and from those who do not believe in it.

Theory Y

Theory Y is a theory developed by an expert named Mr. Gregor in 1957, where this theory supports the relationship between someone who will control himself and direct their goals to achieve them. In the development of an information system, users have a commitment and willingness to the goals of a company to improve the performance of SIA in it. Apart from that, users can direct and control themselves in order to achieve maximum goals in improving SIA performance in a company (Sugiyono, 2018).

Achievement Achievement Theory

This theory is a theory developed by McClelland who states that this theory supports his personal skills in information systems. It also specifies that there will be a change in individual behavior if the person concerned wants to be successful. Of course, the need for achievement lies between the need for self-actualization and the need to be appreciated. Therefore, these individuals will synergize to achieve the highest level of performance by maximizing their performance, and achieving these goals will certainly become a reality in the process of career advancement.

Organizational Support Theory

This theory was developed by Rhoades and Eisenberger in 2022. This theory explains that showing that an increase in employee commitment will certainly improve the performance of an SIA in a company. Apart from that, it is this commitment that will later encourage users and employees to try to help organizations and companies achieve the goals of a company in improving SIA performance.

Effect of User Engagement on SIA Performance

The relationship between user involvement and information system performance is very close, this can be seen from the end result of the user's satisfaction level. User involvement is measured as activities that have been carried out by the users or what is known as participation in the system development process. In this case, user involvement will increase, a high success rate so that the system will be good (Kuswanto, 2018). Research conducted by Fatmawati, Amin, and Affudin (2018) found that user involvement has a positive effect on the performance of accounting information systems. So from the description above the hypothesis can be formulated as follows:

H1: User involvement has a positive effect on SIA performance

Effect of Personal Technical Ability on SIA Performance

According to Almilia and Briliantien (2018), argue that SIA performance will increase if SIA's personal technical abilities are higher. To increase satisfaction, the need for achievement lies between the need for self-actualization and the need to be appreciated. Therefore, these individuals will synergize to achieve the highest level of performance by maximizing their performance, and achieving these goals will certainly become a reality in the process of career advancement. Research conducted by Yatiningsih (2019) obtained the result that personal technical abilities have a positive influence on SIA performance. So from the description above the hypothesis can be formulated as follows:

H2: Personal technical ability has a positive effect on SIA performance

The Effect of Organizational Size on SIA Performance

The relationship between the size of the organization itself and the performance of the accounting information system can be seen from several factors. Based on the TAM theory, one of the factors that influence information needs is the size of the organization itself. The bigger an organization is in a company, the more information systems it will need as well. So that users will be more satisfied with the system implemented in their company. Yatiningsih (2017). Therefore, if a system in a company is applied more often, it will show the results that users or employees are satisfied with the performance of an accounting information system that is implemented in a company and of course shows an increase in the SIA itself. Research conducted

by Fatmawati, Amin, and Affudin (2018) obtained the result that organizational size has a positive influence on SIA performance. So from the description above the hypothesis can be formulated as follows:

H3: Organizational size has a positive effect on SIA performance

RESEARCH METHOD

This research was conducted at the Village Credit Institution (LPD) in North Kuta District. There are 8 LPDs which are included in the North Kuta District including; LPD Unit in Padang Luwih, LPD Unit in Dalung, LPD Unit in Padonan, LPD Unit in Kerobokan, LPD Unit in Canggu, LPD Unit in Tandeg, LPD Unit in Tuka, and LPD Unit in Berawa.

The population in this study were LPD employees in North Kuta District with a total of 8 LPDs and a total of 105 employees. Determination of the sample in this study was carried out by means of purposive sampling. The purpose of using purposive sampling as a sample is because the information used as a sample is taken from sources that are deliberately identified or selected according to certain criteria, with a sample of 80 people. The sample in this study are employees who use accounting information systems in the teller section, credit department, accounting department, chairman of the LPD, treasurer, secretary.

The data collection method used in this study was a questionnaire. Questionnaires were distributed to LPD employees in North Kuta District who met the criteria, the questionnaire contained written statements using a Likert scale. Data analysis in this study used multiple linear regression analysis techniques, with the aim of determining the effect of user involvement, personal technical ability, and organizational size on SIA performance. Meanwhile, for testing the feasibility of the questionnaire using validity and reliability tests.

Table 1. Variable Operational Definitions

Variable	Definition	Indicator	Scale
SIA Performance (Y) (Erlina, 2018)	SIA performance is the synergy of a company that provides accounting information in the form of financial and managerial that is effective, accurate and consistent with its objectives and can provide a good assessment of the implementation of SIA itself.	1) Satisfaction with the use of information systems 2) SIA users	Likert
User Engagement (X1) (Erlina, 2018)	User involvement in an accounting information system is not measured specifically, but how the user perceives the SIA in real terms with the suitability of the information system implemented in the work	1) Involved to participate 2) Expand user and management insights in the computer field 3) Alleviate the responsibility of system users and management 4) Participate in running the information system that was built	Likert

	environment which has different characteristics, skills and abilities.	5) Shorten system development time 6) User wishes are more precise 7) Information systems are more valuable 8) Reduce system maintenance costs	
Personal Engineering Ability (X2) (Erlina, 2018)	Personal technical abilities are abilities that are obtained from the experience and education of users of certain systems that will help complete their tasks and work using the SIA.	1) The capabilities of the user 2) User's technical ability	Likert
Organization Size (X3) (Riady, 2019)	Organization size is a discussion regarding the size of the organization in the company and its impact on organizational management.	1) organizational performance 2) Human resources	Likert

RESULTS AND DISCUSSION

Descriptive Statistics Test

Table 2. Descriptive Statistics Test

Variable	N	Minimum	Maximum	Means	std. Deviation
User involvement	80	24	40	33.00	4,808
Personal technical ability	80	9	15	12.23	1955
Organization size	80	6	10	8.36	1,452
Accounting information system performance	80	6	10	8.29	1,324
Valid N (listwise)	80				

Source: Processed data, 2022

Based on the descriptive statistics table above, the user involvement variable obtained a minimum value of 24 and a maximum value of 40. For the average value and standard deviation, the values obtained were 33.00 and 4.808. The personal technical ability variable obtained a minimum value of 9 and a maximum value of 15. For the average value and standard deviation, values were obtained of 12.23 and 1.955. The organizational size variable obtained a minimum value of 6 and a maximum value of 10. For the average value and standard deviation, the values obtained were 8.36 and 1.452. The accounting information system performance variable obtained a minimum value of 6 and a maximum value of 10. The average value and standard deviation obtained values of 8.29 and 1.324.

Research Instrument Validity Test

Table 3. Validity Test Results

No	Variable	Items Question	Coefficient Correlation	Provision	Information
1	User involvement	X1.1	0.870	0.30	Valid
		X1.2	0.764	0.30	Valid
		X1.3	0.840	0.30	Valid
		X1.4	0.812	0.30	Valid
		X1.5	0.868	0.30	Valid
		X1.6	0.796	0.30	Valid
		X1.7	0.919	0.30	Valid
		X1.8	0.815	0.30	Valid
2	Personal technical ability	X2.1	0.904	0.30	Valid
		X2.2	0.890	0.30	Valid
		X2.3	0.928	0.30	Valid
3	Organization size	X3.1	0.942	0.30	Valid
		X3.2	0.944	0.30	Valid
4	Accounting information system performance	Y.1.1	0.954	0.30	Valid
		Y.1.2	0.947	0.30	Valid

Source: Processed data, 2022

Based on the results of the instrument test in Table 3 above, with a questionnaire distributed to 80 respondents stated that all variable indicators in this study were user involvement,personal technical skills,organizational size, AndSIA performance is valid because the Pearson correlation value is > 0.30 and the significance is less than 0.05.

Research Instrument Reliability Test

Table 4. Reliability Test Results

No	Variable	*Cronbach's Alpha*	Information
1	User involvement	0.938	Reliable
2	Personal technical ability	0.892	Reliable
3	Organization size	0.876	Reliable
4	Accounting information system performance	0.892	Reliable

Source: Data processed, 2022

Table 4 above shows that the variable instruments in this study are user involvement variables,personal technical skills,organizational size, Andthe performance of the SIA is said to be reliable because each variable has an alpha value greater than 0.70. It can be concluded that all variables in this study are reliable and can be used to conduct research.

Normality test

Table 5. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		80
Normal Parameters, b	Means	.0000000
	std. Deviation	.85206862
Most Extreme Differences	absolute	082
	Positive	082
	Negative	-.080
Test Statistics		082
asymp. Sig. (2-tailed)		.200c,d

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: Data processed, 2022

The normality test can be seen from the significance of the Kolmogorov-Smirnov test > 0.05 or 5%, then the regression equation can be said to be normally distributed. Normality test results using Kolmogorov-Smirnov. Based on the results of the normality test, the Asymp value was obtained. Sig. (2-tailed) of 0.200 > 0.05 which indicates that the data is normally distributed, so it can be concluded that the model meets the assumptions of normality.

Multicollinearity Test

The multicollinearity test uses the requirements for a tolerance value > 0.10 and a VIF value < 10.00 is fulfilled, so the study does not show symptoms of multicollinearity. The results of the multicollinearity test can be seen in the following table:

Table 6. Multicollinearity Test Results

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	std. Error	Betas			toleran ce	VIF
(Constant)	.739	.743		.995	.323		
User involvement	.070	.031	.255	2,273	.026	.435	2,301
Personal technical ability	.272	072	.401	3,792	.000	.487	2055
Organization size	.229	079	.251	2,900	005	.729	1,372

a. Dependent Variable: Accounting information system performance

Source: Data processed, 2022

Based on the table above, the results show that all independent variables have a tolerance value > 0.10, as well as the VIF value calculation results, all variables have a VIF value < 10. It can be concluded that in this regression model there are no symptoms of multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test was carried out by the Glejser test, the basis for making a decision on the heteroscedasticity test through the Glejser test is if sig 2-tailed > α = 0.05, then there is no heteroscedasticity. The results of the heteroscedasticity test can be seen in the following table:

Table 7. Heteroscedasticity Test

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	.659	.485		1,359	.178
	User involvement	-.037	.020	-.309	-1,822	072
	Personal technical ability	044	047	.149	.933	.354
	Organization size	077	051	.196	1,501	.138

a. Dependent Variable: Absolute_Residual

Source: Data processed, 2022

The results of the heteroscedasticity test above show that the independent variable with its absolute residual indicates that the coefficient of each independent variable is not significant (significance level > 0.05) so that it is free from heteroscedasticity.

Multiple Linear Regression Test

Table 8. Multiple Linear Regression Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	.739	.743		.995	.323
	User involvement	.070	.031	.255	2,273	.026
	Personal technical ability	.272	072	.401	3,792	.000
	Organization size	.229	079	.251	2,900	005

a. Dependent Variable: Accounting information system performance

Source: Data processed, 2022

Based on Table 4.12, a multiple regression equation is obtained as follows:

Y = a + b1X1+ b2X2+ b3X3 + e

Y = 0.739 + 0.070X1+ 0.272X2 + 0.229X3+ e

1. The constant coefficient is 0.739 which means that if the variables of user involvement, personal technical ability, and organizational size are at zero (0), then the performance of the accounting information system will increase.

2. The value of the regression coefficient of user involvement is 0.070 which means that any increase in the variable user involvement can improve the performance of the accounting information system.
3. The regression coefficient value of personal technical ability is 0.272, meaning that any increase in the personal technical ability variable can improve the performance of accounting information systems.
4. The value of the regression coefficient for organizational size is 0.229, meaning that any increase in the organizational size variable can improve the performance of the accounting information system.

Determination Coefficient Test

Table 9. Determination Coefficient Test Results

Summary models

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.765a	.586	.569	.869

a. Predictors: (Constant), Organization size, Personal technical ability, User involvement

Source: Data processed, 2022

From the test results in the table above, it shows that the magnitude of Adjusted (R2) is 0.569, this means that 56.9 percent of the variation in the performance variables of accounting information systems can be explained by the variables of user involvement, personal technical skills, and organizational size. While the rest (100 - 56.9 = 43.1 percent) is explained by other reasons outside the research model.

Model Feasibility Test (F Test)

Table 10. Feasibility Test Model F

ANOVAa

Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	81032	3	27011	35,791	.000b
	residual	57,356	76	.755		
	Total	138,388	79			

a. Dependent Variable: Accounting information system performance

b. Predictors: (Constant), Organization size, Personal technical ability, User involvement

Source: Data processed, 2022

Based on table 4.14 above, it shows that the value of F = 35.791 and the sig value = 0.000. This means that statistically at α (level of confidence) = 5 percent, simultaneously (simultaneous user involvement, personal technical ability, and organizational size) have a simultaneous and significant effect on the performance of accounting information systems. Then the model is considered feasible to test and prove the hypothesis can be continued.

Hypothesis Test (t test)

Table 11. ResultsHypothesis Test (Statistical Test t)

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	.739	.743		.995	.323
	User involvement	.070	.031	.255	2,273	.026
	Personal technical ability	.272	072	.401	3,792	.000
	Organization size	.229	079	.251	2,900	005

a. Dependent Variable: Accounting information system performance

Source: Data processed, 2022

Effect of User Engagement on SIA Performance

Testing the effect of the variable user involvement with the results of the coefficient t was obtained at 2.273 with a significance value of 0.026. When compared to the coefficient, the t value is greater than the t table value and the significance value is less than 0.05, which means that H0 is rejected or H1 is accepted. So that user involvement has a positive and significant effect on the performance of accounting information systems. The results of this study have the meaning that the higher the user involvement, the performance of the accounting information system will increase. User involvement is a factor that can affect the performance of accounting information systems because the involvement of users in the development of accounting information systems will certainly make it easier for LPD employees to use them, so that it will have an impact on the performance of accounting information systems.

User involvement is measured as activities that have been carried out by the users or what is known as participation in the system development process. In this case, user involvement will increase, a high success rate so that the system will be good. The relationship between user involvement and information system performance is very close, this can be seen from the end result of the user's satisfaction level. Theory Y explains that people will control themselves and direct their goals to achieve them, if they feel bound by these goals. In this case the user has a commitment and willingness to the goals of a company to improve the performance of SIA in it.

This is in accordance with previous research conducted by Fatmawati, Amin, and Affudin (2018) on LPDs in Mengwi Regency, which obtained results that user involvement has a positive influence on the performance of accounting information systems. This is supported too by research conducted Rusdi and Megawati (2018) found that user involvement has a positive effect on the performance of accounting information systems. The same results were also obtained by Yatiningsih (2019) obtained the result that user involvement has a positive influence on the performance of the accounting information system.

Effect of Personal Technical Ability on SIA Performance

Testing the effect of the personal technical ability variable with the result that the t coefficient is 3.792 with a significance value of 0.000. When compared, the t coefficient is greater than the t table value and the significance value is less than 0.05, which means that H0 is rejected or H2 is accepted. So that the ability of personal techniques has a positive effect on the performance of accounting information systems. The results of this study have the meaning that the higher the personal technical ability, the performance of the accounting information system will increase. From the results of this study it can be interpreted that personal technical ability is a factor that influences the performance of accounting information systems because

with the ability possessed by LPD employees in using accounting information systems, LPD employees will be able to use them properly, so that they will be able to produce accounting information system performance high too.

The abilities gained from the experience and education of users of a particular system will increase satisfaction in using the SIA and help complete tasks and work in the future that will continue to use the SIA itself. The theory that supports this is the achievement theory which says that users will be encouraged to develop their creativity and mobilize all their personal technical abilities to achieve maximum work performance in the development of an SIA in a company.

The results of this study are in line with previous research conducted by Yatiningsih (2019) at the LPD in Mengwi District, which obtained the result that personal technical abilities have a positive influence on the performance of accounting information systems. This is also supported by research conducted by Nirwana (2019) which found that personal technical abilities have a positive influence on the performance of accounting information systems.

The Effect of Organizational Size on SIA Performance

Testing the effect of the organizational size variable with the result that the t coefficient is 2.900 with a significance value of 0.005. When compared to the coefficient, the t value is greater than the t table value and the significance value is less than 0.05, which means that H0 is rejected or H3 is accepted. So that organizational size has a positive and significant effect on the performance of accounting information systems. From the results of this study it can be interpreted that the higher the size of the LPD, the performance of the accounting information system is increasing. Organizational size is one of the factors that can affect the performance of accounting information systems, large LPD's are certainly able to run accounting information systems that produce quality financial reports.

The bigger an organization is in a company, the more information systems it will need as well. So that users will be more satisfied with the system implemented in their company. Therefore, if a system in a company is applied more often, it will show the results that users or employees are satisfied with the performance of an accounting information system that is implemented in a company and of course shows an increase in the SIA itself.

The results of this study are in line with previous research conducted by Fatmawati, Amin, and Affudin (2018) at the LPD in Mengwi District, which obtained the result that organizational size has a positive influence on the performance of accounting information systems. This is also supported by research conducted by Rusdi and Megawati (2018) found that organizational size has a positive influence on the performance of accounting information systems.

CONCLUSION

Based on the results of the research and discussion, it can be concluded that user involvement has a positive and significant influence on the performance of accounting information systems. This means that the higher user involvement will improve the performance of the accounting information system. Personal technical ability has a positive and significant influence on the performance of accounting information systems. This means that the higher the personal technical ability will improve the performance of the accounting information system. Organizational size has a positive and significant influence on the performance of

accounting information systems. This means that the better the implementation of organizational measures will improve the performance of accounting information systems.

This study has limitations, namely it was only carried out on LPDs in North Kuta District and only used the variables of user involvement, personal technical ability and organizational size. For further researchers it is suggested to be able to develop research areas and select research variables, for example conducting research on LPDs in Badung Regency or even LPDs in Bali and so that they can research and examine more deeply other factors not discussed in this study that can affect system performance. accounting information beyond the variables discussed in this study. Considering that there are still many other variables that also affect the performance of accounting information systems such as training and education program variables, as well as user communication.

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